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United Nations

# Voluntary funds administered by the United Nations High Commissioner for Refugees

# Financial report and audited financial statements

## For the year ended 31 December 2007

## and

# Report of the Board of Auditors

General Assembly
Official Records
Sixty-third Session
Supplement No. 5E

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# Report of the Board of Auditors

United Nations • New York, 2008

*Note*

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## Letters of transmittal

[30 June 2008]

I have the honour to transmit to you the report of the Board of Auditors on the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2007.

(*Signed*) Philippe **Séguin**
First President of the Court of Accounts of France
Chairman, United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

[13 May 2008]

Sir,

Pursuant to the Financial Rules for Voluntary Funds Administered by the Office of the United Nations High Commissioner for Refugees, we have the honour to submit the accounts for the year 2007, certified as correct and approved in accordance with paragraph 11.4 of the Rules.

We confirm, to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the organization, the following representations in connection with your audit of the financial statements of the United Nations High Commissioner for Refugees for the year ended 31 December 2007:

1. We are responsible for preparing financial statements that properly present the activities of the organization and for making accurate representations to you. All the accounting records have been made available for the purposes of your audit and all the transactions of the organization that properly occurred in the financial period have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you.

2. The financial statements were prepared in accordance with:

(a) The United Nations system accounting standards;

(b) The Financial Regulations of the United Nations;

(c) The Financial Rules established by the High Commissioner, in consultation with the Executive Committee;

(d) The accounting policies of the organization, as summarized in note 2 to the financial statements; those accounting policies have been applied on a basis consistent with the preceding financial periods.

3. The non-expendable property, disclosed in note 15 to the financial statements, was owned by the organization and was free from any charge. The cost of the non-expendable property in existence as at 31 December 2007, as disclosed in the note, was fairly stated.

4. The cash and inter-agency balances recorded are expected, in our opinion, to produce substantially the amounts at which they are stated.

5. All material accounts receivable have been included in the financial statements and represent valid claims against debtors. Apart from the estimated uncollectable amounts, recorded under the provision for doubtful accounts

The Chairman of the United Nations Board of Auditors
United Nations
New York

receivables, we expect all significant accounts receivable as at 31 December 2007 to be collected.

6. All known accounts payable have been included in the accounts.

7. The unliquidated obligations recorded represent valid commitments of the organization and were established in accordance with the Financial Rules.

8. All material, legal or contingent liabilities have been appropriately reflected in the financial statements.

9. Except as disclosed in the financial statements, the financial position of the organization was not materially affected by:

(a) Charges or credits relating to prior years;

(b) Any changes in the basis of accounting.

10. All expenditure reported in the period was incurred in accordance with the financial regulations of the organization and any specific donor requirements.

11. All commitments against resources of future financial periods have been disclosed as required by the United Nations system accounting standards.

12. We further confirm that all losses of cash or receivables, ex gratia payments, presumptive fraud and fraud, wherever incurred, were communicated to the Board of Auditors.

13. Disclosure was made in the accounts of all matters necessary for the financial statements to present fairly the results of the transactions in the period.

14. There have been no events since the date of the statement of assets and liabilities that necessitate revision of the figures included in the financial statements or a note thereto.

(*Signed*) Colin G. **Mitchell**
Controller and Director
Division of Financial and Administrative Management

(*Signed*) António **Guterres**
United Nations High Commissioner for Refugees

# Chapter I
# Financial highlights for the year ended 31 December 2007

## A. Introduction

1. These financial highlights are complementary to the accounts of the Office of the United Nations High Commissioner for Refugees (UNHCR) for the year 2007. They present an overview of the consolidated results and analysis of the financial statements, by fund, highlighting significant trends and changes.

2. The financial highlights, the audited financial statements and the report of the Board of Auditors, along with the associated report of the Advisory Committee on Administrative and Budgetary Questions, will be submitted to the General Assembly at its sixty-third session.

## B. Overview

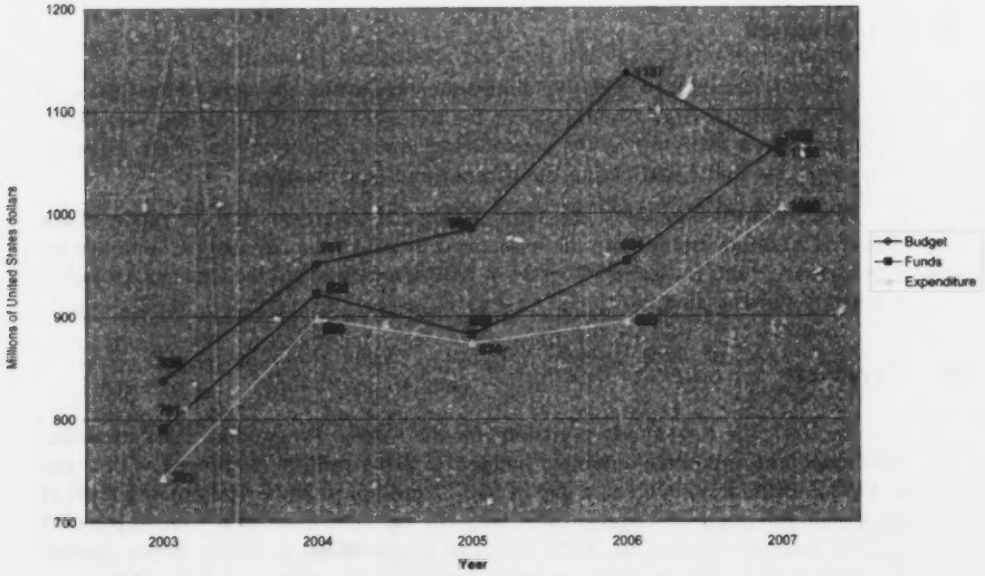
3. In 2007, the total funds available[1] for the Annual Programme Fund exceeded the Executive Committee-approved budget by $10.4 million, compared with a gap of $183.2 million in 2006 and a gap of $102.2 million in 2005. The funding level of the annual programme budget in 2007 was 101 per cent, compared with 84 per cent in 2006 and 90 per cent in 2005. This can be attributed to strong donor support shown through higher contribution levels, as well as the carry-over from 2006.

4. At its 58th session, in October 2007, the Executive Committee approved an increase of $25 million to the reserve for new or additional activities (mandate-related), thus bringing the total requirements under the 2007 annual programme budget (not including the Junior Professional Officers programme) to $1,057.9 million. Figure I.I provides a graphic comparison of the total budget, funds available and overall expenditures for the past five years for the Annual Programme Fund.

5. As a result of continued rigorous and cautious financial management, a favourable financial position was achieved during 2007. The amount of $62.1 million was carried over into 2008 from the annual programme budget, out of which $22 million are funds restricted by donor earmarking.

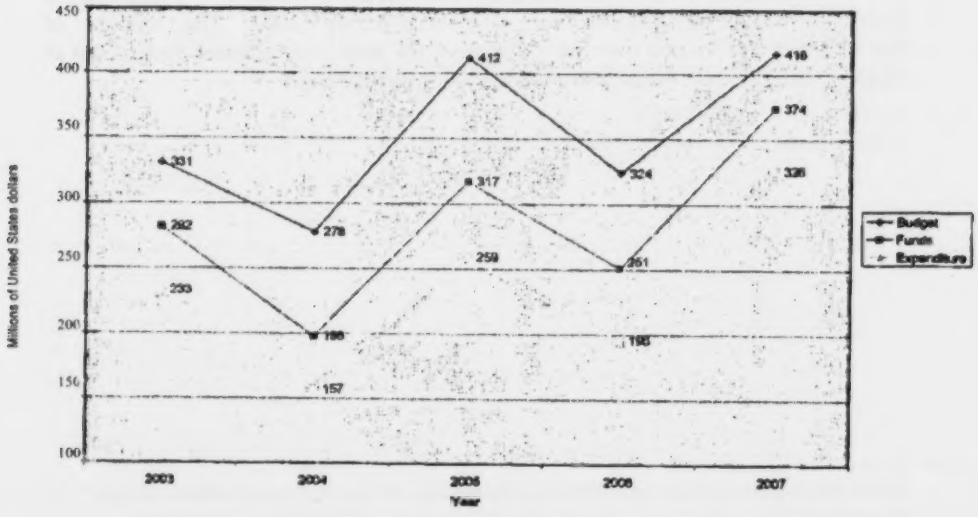
[1] Total funds available consist of voluntary contributions, interest and miscellaneous income, currency-exchange adjustments, transfers and adjustments, and beginning fund balances.

Figure I.I
**Comparative figures for the Annual Programme Fund, 2003-2007**



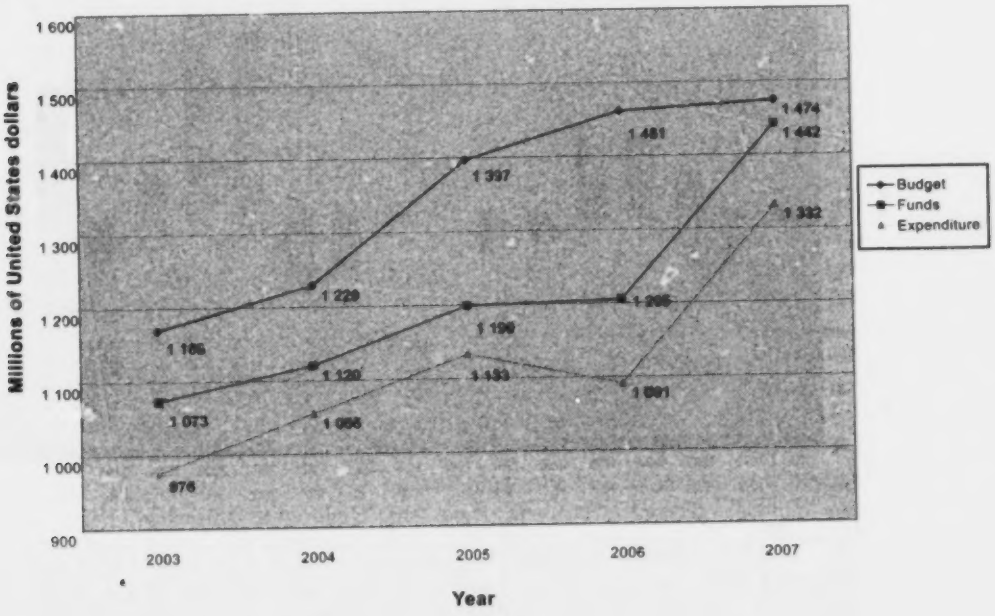

6. Funds available for the Supplementary Programme Fund in 2007 were $374.7 million, compared with $251.4 million in 2006, representing a funding level of 90 per cent in 2007 and 77.5 per cent in 2006. Figure I.II provides a graphic comparison of the total budget, funds available and overall expenditures for the past five years for the Supplementary Programme Fund.

Figure I.II
**Comparative figures for the Supplementary Programme Fund, 2003-2007**



7. Total funds available for the Annual and Supplementary Programme Funds in 2007 exceeded total expenditures by $110.6 million, compared with $114.2 million in 2006 and $66.4 million in 2005. In the past five years, the excess of total funds available over total expenditures has ranged from $65.0 million to $114.2 million. Figure I.III provides a comparison of the total budget, funds available and overall expenditures for the Annual and Supplementary Programme Funds for the past five years.

Figure I.III
**Combined figures for the Annual and Supplementary Programme Funds, 2003-2007**




## C. Annual Programme Fund and Regular Budget Fund

### Contributions

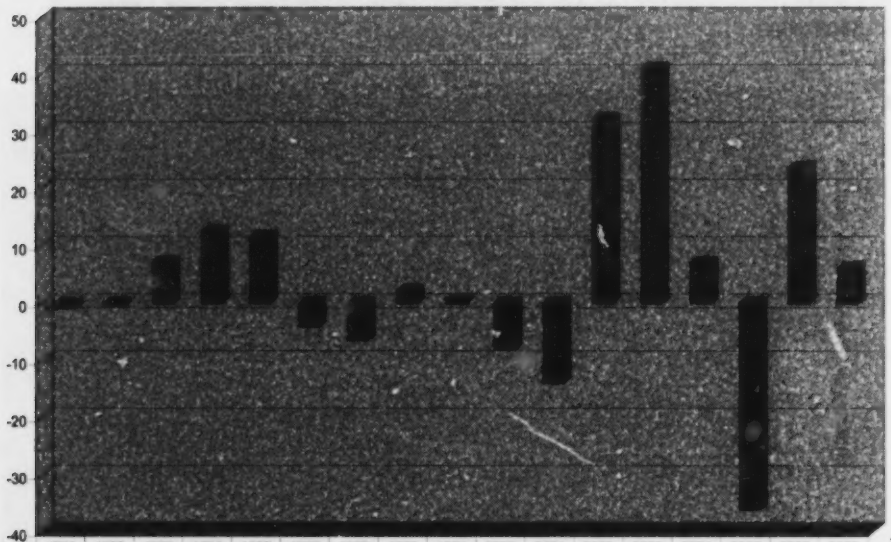
8. In 2007, UNHCR received voluntary contributions towards its annual programme budget in the amount of $961 million. That amount represented 90.8 per cent of the annual programme budget, including the reserve for new or additional activities (mandate-related). In 2006 and 2005, voluntary contributions against the annual programme budget amounted to $897.1 million (78.9 per cent) and $837.8 million (85 per cent), respectively. This represents an increase in voluntary contributions to the annual programme budget of $63.9 million, or 7.1 per cent, from 2006.

9. Additional income was derived from miscellaneous sources, such as currency-exchange adjustments, interest income, inter-fund transfers and other adjustments.

**Other income: currency-exchange adjustments**

10. Figure I.IV below provides a view of the overall trends of currency-exchange gains and losses for UNHCR. While exchange fluctuations are seemingly volatile from year to year, their longer-term impact on UNHCR income and expenditure has been neutral.

Figure I.IV
**Overall trends in currency-exchange gains and losses, 1991-2006**




| | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| fx | -0.9 | -0.6 | 7.2 | 12.5 | 11.6 | -4.1 | -6.4 | 2.2 | 0.5 | -8 | -14 | 32.2 | 41 | 7 | -36 | 23.7 | 6.1 | 74.9 |

11. In 2007, currency-exchange adjustments resulted in a net gain of $6.1 million, compared with a net gain of $23.7 million in 2006 and a net loss of $36 million in 2005. The net gain of $6.1 million in 2007 consists of net realized gains of $5.2 million and net unrealized gains of $0.9 million. The net realized gains of $5.2 million consist of realized gains from contributions, in the amount of $7.9 million, net realized losses derived from accounts payable of $2 million and $0.7 million from transactions that were settled during the year in accordance with the United Nations operational rates of exchange in effect at the time of the transaction. The net unrealized gain position is the result of gains from year-end cash revaluations amounting to $1.1 million, offset by unrealized losses of $0.2 million on open year-end commitments and accounts payable.

12. The gain from currency-exchange adjustments in 2007 is attributable principally to the continued weakening of the United States dollar. All major currencies appreciated against the United States dollar in 2007. Table I.1 provides an overview of changes in the major currencies against the United States dollar in 2007.

Table I.1
**Changes in major currencies against the United States dollar in 2007**

| | *Currency units per United States dollar* | | |
|---|---|---|---|
| *Currency* | *31 December 2007* | *Previous year* | *Percentage change* |
| Australian dollar | 1.14 | 1.27 | 10.2 |
| Canadian dollar | 0.981 | 1.16 | 15.4 |
| Danish krone | 5.11 | 5.67 | 9.9 |
| Japanese yen | 114.00 | 118.00 | 3.4 |
| Norwegian kroner | 5.48 | 6.27 | 12.6 |
| Swedish krona | 6.49 | 6.87 | 5.5 |
| Swiss franc | 1.14 | 1.22 | 6.6 |
| United Kingdom pound sterling | 0.502 | 0.511 | 1.8 |
| Euro | 0.686 | 0.76 | 9.7 |

13. In 2007, approximately 47 per cent of the organization's voluntary contributions were denominated in United States dollars, 26 per cent in euros, 6 per cent in Swedish kronor, 4 per cent in Norwegian kroner, 4 per cent in Danish kroner, 4 per cent in pounds sterling, 3 per cent in Canadian dollars and the remaining 6 per cent in other currencies. Conscious of the volatility of the currency-exchange markets and the significant risk that unanticipated exchange-rate changes can have on operations, management will continue to closely monitor, and mitigate to the extent possible, the risk of negative exchange impacts.

**Other income: interest income**

14. The organization earns interest income primarily from cash and term deposit balances it maintains throughout the year. In 2007, interest income was $10.7 million, compared with $4.2 million in 2006, representing an increase of $6.5 million. This significant increase can be attributed to effective cash management that allowed the organization to benefit from prevailing high interest rates, as well as increased liquidity volume made available to the organization through the earlier payment of pledges by donors.

**Expenditures**

15. In 2007, expenditures under the Annual Programme Fund and the Regular Budget Fund were $1,006.3 million compared with $894.8 million in 2006, representing an increase of $111.5 million, or 12 per cent, from 2006. Expenditures under the Annual Programme Fund in 2007 represented 95 per cent of the annual programme budget.

**Reserves and fund balances**

16. The reserves and fund balances for the Annual Programme Fund for 2007 amounted to $62.1 million. That amount comprises $40 million in unearmarked funds and $22.1 million in earmarked funds, of which $11 million is for the reserve for new or additional activities (mandate-related).

### Cash balances

17. At the end of 2007, total cash available for the Annual Programme Fund was $149.7 million, compared with $89.8 million in 2006, reflecting a significant improvement in the liquidity of the Fund.

## D. Supplementary Programme Fund

### Voluntary contributions

18. In 2007, the supplementary programme budget amounted to $416.5 million. Voluntary contributions received in that respect amounted to $332.7 million, or 79.9 per cent of the budget. In 2006, the supplementary programme budget amounted to $324.3 million, for which the organization received $203.5 million in voluntary contributions, reflecting a budget funding rate of 62.7 per cent.

19. There were 19 supplementary programmes in 2007, as compared with 18 in 2006. Eight of the supplementary programmes in 2007 were to meet the needs of internally displaced persons. The major supplementary programmes for 2007 were those on the Iraq situation response; the return and reintegration of Sudanese refugees and internally displaced persons; the return and reintegration of Congolese refugees in the Democratic Republic of the Congo; providing educational opportunities to Iraqi children in host countries; the Somalia situation; and protection of and assistance to refugees and internally displaced persons in Darfur.

### Reserves and fund balances

20. The reserves and fund balances for the Supplementary Programme Fund for 2007 amounted to $48.6 million, compared with $55.4 million in 2006.

### Cash balances

21. At the end of 2007, total cash available for the Supplementary Programme Fund was $67.3 million, compared with $55.5 million in 2006.

## E. Unified budget (excluding the United Nations regular budget and the Junior Professional Officers programme) expenditures

22. In 2007, total expenditures for programmed activities under the unified budget (excluding the United Nations regular budget and Junior Professional Officers programme) amounted to $1,295.4 million, compared with $1,059.4 million in 2006, representing an increase of $236.0 million, or 22.2 per cent from 2006. The combined expenditures of the Annual and Supplementary Programme Funds were 92 per cent of total funds available in 2007.

### Cost structure of the unified budget

23. The cost structure of the unified budget (in terms of relative share of management and administration, programme support and programme) has remained stable over the past five years, as shown in table I.2.

Table I.2
**Cost structure of the unified budget, excluding contributions from the United Nations regular budget, 2003-2007**

| | *Percentage* | | | | |
|---|---|---|---|---|---|
| | *2003* | *2004* | *2005* | *2006* | *2007* |
| Management and administration | 5 | 5 | 4 | 5 | 4 |
| Programme support | 23 | 24 | 24 | 24 | 22 |
| Programme | 72 | 71 | 72 | 71 | 74 |

**Implementing-partner expenditures**

24. In 2007, UNHCR disbursed a total of $432 million, or 31 per cent, of programmed expenditures through implementing partners. This compares with $315.3 million, or 30 per cent, in 2006 and $324 million, or 30 per cent, in 2005.

## F. All funds

**Voluntary contributions**

25. In 2007, against a revised total budget of $1,484.4 million, voluntary contributions reached $1,305.3 million, compared with $1,110.9 million in 2006, representing an increase of $194.4 million, or 17.5 per cent.

**Expenditures**

26. In 2007, total expenditures amounted to $1,345.8 million, compared with $1,104.1 million in 2006, representing an increase of $241.6 million, or 21.9 per cent, from 2006. Total expenditures were 87 per cent of total funds available in 2007.

**Reserves and fund balances**

27. The total reserves and fund balances of the organization for 2007, excluding the newly established Staff Benefits Fund, amounted to $195.9 million, comprising $50 million for the Working Capital and Guarantee Fund, $62 million for the Annual Programme Fund, $48.6 million for the Supplementary Programme Fund, $7.3 million for the Junior Professional Officers Fund and $28 million for the Medical Insurance Plan.

28. The total reserves and fund balances of the organization for 2006 amounted to $195.2 million, comprising $50 million for the Working Capital and Guarantee Fund, $58.8 million for the Annual Programme Fund, $55.4 million for the Supplementary Programme Fund, $6.8 million for Junior Professional Officers Fund and $24.2 million for the Medical Insurance Plan.

29. The increases in the annual programme year-end reserves and fund balance of $3.2 million and in the Medical Insurance Plan balance of $3.9 million were offset by a decrease in the supplementary programme year-end reserves and fund balance of $6.8 million, resulting in a slight increase in total reserves and fund balances at year-end 2007. Reserves and fund balances available for programme activities

amounted to $46.4 million (reserves and fund balances available for the Working Capital and Guarantee Fund, the Annual Programme Fund and the Supplementary Programme Fund).

**Cash balances**

30. At the end of 2007, total cash resources increased to $300.8 million from $225.3 million in 2006, compared with $133.3 million in 2005.

**Unfunded liabilities**

31. Following the memorandum from the Controller of the United Nations[2] and in preparation for the adoption of the International Public Sector Accounting Standards (IPSAS) by 1 January 2010, UNHCR recognized for the first time as at 31 December 2007 the end-of-service accrued benefit liabilities related to after-service health insurance, accrued annual leave and repatriation in the amount of $367.5 million. Those liabilities have been recorded through an adjustment to prior-year expenditure and are shown under the Staff Benefits Fund. Previously, the liabilities were disclosed as a note to the financial statements.

32. The organization's liability for after-service health insurance has been estimated by a consulting actuary at $308 million as at 31 December 2007. The same actuary determined that UNHCR liability for repatriation grant, travel and shipment was $26.5 million as at year-end 2007. The organization's liability for unpaid accrued annual leave compensation is estimated at $33 million. The total liability amount recognized in the UNHCR 2007 accounts is lower than the $447 million that was disclosed in the notes to the 2006 financial statements. This is due to the fact that the previously disclosed liabilities included termination indemnities that, according to IPSAS, should only be recognized if an organization has a committed plan to terminate staff.

33. The organization also recognized a current year expenditure of $6.6 million under the Staff Benefits Fund. That expenditure represents the total amount due to be paid to staff who opted for voluntary separation under the voluntary separation programme established in 2007.[3]

34. These liabilities are currently unfunded and UNHCR continues to consult with the United Nations Secretariat and other United Nations bodies with similar unfunded liabilities on the formulation of a funding approach that addresses the situation of voluntarily funded organizations.

**Unliquidated obligations**

35. The percentage of unliquidated obligations compared with total programmed activities showed an increase in 2007. At the end of 2007, unliquidated obligations were $108 million, or 8 per cent, of total programmed activity, compared with $84.1 million, or 8 per cent, of total programmed activity in 2006 and $81.5 million, or 7.2 per cent, of total programmed activity in 2005.

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[2] Memorandum dated 26 March 2007 from the Assistant Secretary-General and Controller of the United Nations on treatment of end-of-service accrued benefit liabilities such as ASHI, accrued annual leave and repatriation grants for the interim financial period through 31 December 2006.

[3] IOM/24-FOM/26/2007.

### Cancellation of prior-year obligations

36. In 2007, the cancellation of prior-year obligations amounted to $9.1 million, representing 11 per cent of unliquidated obligations at the end of 2006. Comparable figures for previous years are $14.8 million, or 18 per cent, in 2006 and $15.1 million, or 16.5 per cent, in 2005. Management continues to pay close attention to the verification of amounts recorded as unliquidated obligations.

### Central Emergency Response Fund

37. During 2007, UNHCR did not borrow from the Central Emergency Response Fund, a fund created by the General Assembly in 1992 for use by operational organizations in the early stages of emergencies. However, UNHCR received contributions in the form of Fund grants amounting to $43.2 million in 2007.

## G. Other items of interest

### Staff Benefits Fund

38. The Staff Benefits Fund was created in 2007 to cover financial activities related to end-of-service accrued benefit liabilities in respect of after-service health insurance, accrued annual leave and repatriation. Given that those liabilities are as yet unfunded, the balance for the Fund at the end of 2007 stood at $(374.1) million. To enable meaningful comparison, the Fund was excluded in the calculations made to show trends and changes between the current year and previous years' financial activities and results.

### Governance structures, principles and accountability

39. The Budgetary Internal Control Framework was introduced in November 2007 to implement key provisions of the UNHCR Revised Framework for Resource Allocation and Management.[4] The Framework defines how UNHCR secures effective control over its budget, striking a balance between controls needed to prevent budgetary problems and flexibility to enable timely and appropriate use of funds. The fundamental principle of the Framework is to entrust senior managers with decision-making authority and to hold them accountable for all that occurs within their area of responsibility.

### Global Service Centre, Budapest

40. Following the High Commissioner's decision on outposting administrative and support functions, work on relocating the entire Finance Section and some former payment functions of the Treasury Section to the Global Service Centre in Budapest began in November 2007.

[4] IOM/51-FOM/54/2007.

# Annex

## Financial highlights — five-year summary

(Millions of United States dollars)

AS OF AND FOR THE YEAR ENDED 31 DECEMBER

| | 2003 | | | | 2004 | | | | 2005 | | | | 2006 | | | | 2007 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Annual programme* | Supplementary programme | Other funds** | Total | Annual programme* | Supplementary programme | Other funds** | Total | Annual programme* | Supplementary programme | Other funds** | Total | Annual programme* | Supplementary programme | Other funds** | Total | Annual programme* | Supplementary programme | Other funds** | Total |
| **Budget** | **838.1** | **338.6** | **7.5** | **1 176.2** | **950.7** | **278.0** | **10.2** | **1 238.9** | **985.1** | **412.2** | **10.3** | **1 407.6** | **1 138.8** | **324.3** | **10** | **1 471.1** | **1 057.9** | **416.5** | **10.0** | **1 484.4** |
| **Total funds available** | **791.5** | **282.1** | **83.0** | **1 156.6** | **921.8** | **187.5** | **87.7** | **1 297.0** | **882.9** | **317.2** | **77.9** | **1 278.0** | **953.6** | **251.4** | **94.3** | **1 299.3** | **1 068.3** | **374.7** | **98.7** | **1 541.7** |
| Income - voluntary contributions | 680.8 | 268.2 | 8.0 | 957.0 | 821.7 | 158.3 | 10.0 | 990.0 | 837.8 | 287.5 | 9.6 | 1 134.9 | 897.1 | 203.5 | 10.3 | 1 110.9 | 961 | 332.7 | 11.6 | 1 305.3 |
| Interest & miscellaneous income | 5.0 | - | 5.9 | 10.9 | 4.4 | - | 5.7 | 10.1 | 6.3 | - | 7.2 | 13.5 | 6.4 | - | 10.2 | 16.6 | 5.3 | - | 17.2 | 22.5 |
| Currency-exchange adjustment | 39.9 | 1.6 | - | 41.5 | 6.9 | - | - | 6.9 | - | - | (36.0) | (36.0) | - | - | 23.7 | 23.7 | - | - | 6.1 | 6.1 |
| Transfers and adjustments | 34.7 | (6.1) | (1.2) | 27.4 | 40.3 | (10.3) | (1.0) | 29.0 | 14.5 | (11.0) | 20.4 | 23.9 | 41.6 | (10.8) | (15.9) | 14.9 | 43.2 | (13.4) | (17.1) | 12.7 |
| Beginning fund balance | 31.1 | 18.4 | 70.3 | 119.8 | 48.5 | 49.5 | 73.0 | 171.0 | 24.3 | 40.7 | 76.7 | 141.7 | 8.5 | 58.7 | 66 | 133.2 | 58.8 | 55.4 | 80.9 | 195.1 |
| **Total expenditures** | **743.0** | **232.6** | **10.0** | **985.6** | **897.5** | **156.8** | **11.1** | **1 065.4** | **874.4** | **258.5** | **11.8** | **1 144.7** | **894.8** | **199.0** | **13.3** | **1 104.1** | **1 068.3** | **326.1** | **13.4** | **1 345.8** |
| Management & administration | 71.3 | - | - | 71.3 | 75.7 | - | - | 75.7 | 85.5 | - | - | 85.5 | 78.5 | - | - | 78.5 | 88.1 | - | - | 88.1 |
| Programme support | 199.3 | 18.9 | - | 218.2 | 229.8 | 19.4 | - | 249.2 | 237.2 | 26.1 | - | 263.3 | 246 | 15.8 | - | 261.8 | 272.5 | 16.3 | - | 288.8 |
| Programme | 472.4 | 213.7 | 10.0 | 696.1 | 592.0 | 137.4 | 11.1 | 740.5 | 551.7 | 232.4 | 11.8 | 795.9 | 570.3 | 180.2 | 13.3 | 763.8 | 645.7 | 309.8 | 13.4 | 968.9 |
| **Reserves and fund balance** | 48.5 | 49.5 | 73.0 | 171.0 | 24.3 | 40.7 | 76.6 | 141.6 | 8.5 | 58.7 | 66.1 | 133.3 | 58.8 | 55.4 | 80.9 | 195.1 | 62.0 | 48.6 | 85.3 | 195.9 |
| Loan from working capital | - | - | - | - | - | - | 1.3 | 1.3 | 12.2 | - | - | 12.2 | | | | - | | | | - |
| Cash and term deposits | 62.5 | 57.0 | 72.2 | 191.7 | 41.4 | 31.6 | 74.2 | 147.2 | 6.6 | 57.7 | 69.0 | 133.3 | 89.8 | 55.5 | 80 | 225.3 | 149.7 | 67.3 | 83.7 | 300.7 |
| Unliquidated obligation | 50.9 | 34.2 | 0.2 | 85.3 | 69.3 | 22.2 | - | 91.5 | 47.5 | 30.8 | 3.2 | 81.5 | 68.3 | 15.8 | - | 84.1 | | 37 | | 37.0 |
| Cancellation of previous years | 11.4 | 6.4 | 0.2 | 18.0 | 10.8 | 6.7 | - | 17.5 | 13.3 | 1.8 | - | 15.1 | 7.2 | 7.5 | - | 14.7 | 7.2 | 1.9 | | 9.1 |

*Includes UN Regular Budget

** Includes the Working Capital and Guarantee Fund, the Medical Insurance Plan, and the Junior Professional Officer scheme

# Chapter II
# Report of the Board of Auditors

*Summary*

The Board of Auditors has audited the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR) for the year ended 31 December 2007. The audit was carried out through field visits to UNHCR offices in the United Republic of Tanzania and Serbia as well as a review of the financial transactions and operations at headquarters in Geneva.

The Board issued a modified opinion with three emphases of matter on the financial statements for the period under review, as reflected in chapter III. These emphases of matter relate to: (a) the reiterated concern of the Board about the insufficiency of audit certificates to substantiate the expenditures occurred by implementing partners, while noting the progress made; (b) the persistent deficient asset management; and (c) the negative balance of the reserves and funds at the end of 2007 resulting from the recording of the end-of-service liabilities, especially of after-service insurance liabilities.

**Coordination with internal audit services**

The Board coordinated with the Office of Internal Oversight Services in the planning of the audit in order to avoid duplication of effort. In addition, the Board reviewed the internal audit coverage of the operations of the Office so as to assess the extent to which reliance could be placed on its work.

**Follow-up on previous recommendations**

As requested by the Advisory Committee and in accordance with paragraph 7 of General Assembly resolution 59/264 A, the Board evaluated the ageing of its previous recommendations that had not yet been fully implemented and indicated the financial periods in which such recommendations were first made.

**Overall financial overview**

For the year ended 31 December 2007, total income amounted to $1.333 billion, compared with $1.151 billion for the previous year, that is, a 15.8 per cent increase. Total expenditure amounted to $1.352 billion, compared with $1.104 billion for the previous year, that is, a 22.4 per cent increase. The result is a $19 million shortfall of income over expenditure, compared with the $47 million surplus of income over expenditure in the previous year. After prior-period adjustments were taken into account, this gross deficit of $19 million increased to a net deficit of $382 million. The deficit did not result from a sudden deterioration in the financial situation of UNHCR, but rather from the disclosure for the first time of accrued end-of-service and post-retirement liabilities, notably those for after-service health insurance benefits. Previously, these liabilities were only indicated in notes to the financial statements. The funding of these liabilities has not yet been decided upon by the General Assembly.

**Statement of income and expenditure**

The current expenditure reduction trend observed in the previous year did not continue in 2007. UNHCR expenditures increased by 22.4 per cent, while income rose by 15.8 per cent.

**Statement of assets, liabilities, reserves and fund balance**

The deficit resulting from the provision for end-of-service and post-retirement liabilities without appropriate funding resulted in a negative balance of $178 million in funds and reserves as at 31 December 2007, compared with a positive balance of $195.2 million as at 31 December 2006.

**Progress towards the implementation of the International Public Sector Accounting Standards**

UNHCR has prepared a plan to implement the International Public Sector Accounting Standards. The plan was formally adopted in June and the key players in charge have been appointed. The total cost for the implementation of IPSAS was estimated at $3.2 million for the period 2007-2009, but this amount needed to be reviewed.

**Cash**

The Board found that certain current accounts remained inactive without being closed and discovered accounting errors in the petty cash accounts. This observation was already noted in the previous report.

**End-of-service liabilities, including after-service health insurance liabilities**

The total amount of accrued liabilities for after-service health insurance benefits, estimated by actuarial valuation, amounted to $308 million as at 31 December 2007 out of a total $374.1 million in liabilities for all the end-of-service benefits. All these amounts were recorded in the accounts, in accordance with General Assembly resolution 61/264. The Board has validated the after-service health insurance liabilities reported in the financial statements.

**Non-expendable property**

UNHCR has pursued its efforts to clean up its non-expendable property database, as recommended by the Board in its previous reports. However, the total value of non-expendable property as at 31 December 2007 calculated by the Board was different from the value disclosed in note 15 to the financial statements, illustrating that the clean-up of the database had not been completed.

**Expendable property**

The value of expendable property was not indicated in the financial statements, not even by a note, although there was a very high stock value.

**Human resource management**

Significant and rapid changes in the personnel policy implemented earlier in this decade resulted in an increased number of UNHCR international professionals, whose number exceeded that of the related posts.

**Implementing partners**

UNHCR has made progress compared with previous years in receiving monitoring subproject reports from its implementing partners, as well as audit certificates. As at 25 June 2008, 352 audit certificates had been received, representing $150.5 million, or 49 per cent, of the total due. In June 2007, only 22 audit certificates had been received from project independent auditors, totalling $9.9 million, or 3.3 per cent of 2006 expenditure.

**Recommendations**

The Board has made several recommendations based on its audit. The main recommendations are set out in paragraph 8 of its report.

# A. Introduction

## 1. Mandate, scope and methodology

1. The Board of Auditors has audited the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR) and has reviewed its operations for the financial year from 1 January 2007 to 31 December 2007, in accordance with General Assembly resolution 74 (I) of 7 December 1946. The audit was conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations and the annex thereto, as well as with the International Standards on Auditing. Those standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the financial statements were a fair representation of the financial situation of UNHCR as at 31 December 2007 and the results of its operations and cash flows for the financial period then ended, in compliance with United Nations system accounting standards. This included an assessment as to whether the expenditure recorded in the financial statements had been incurred for the purposes approved by the governing bodies and whether income and expenditure had been properly classified and recorded in accordance with the Financial Rules for the Voluntary Funds Administered by the United Nations High Commissioner for Refugees. The audit included a general review of financial systems and internal controls as well as a test examination of the accounting records and other supporting evidence to the extent that the Board considered necessary in order to form an opinion on the financial statements.

3. In addition to the audit of the accounts and financial transactions, the Board conducted reviews of the UNHCR operations under United Nations financial regulation 7.5. This requires the Board to make observations with respect to the efficiency of the financial procedures, the accounting system and internal financial controls and, in general, the administration and management of UNHCR operations. The General Assembly had also requested the Board to follow up on previous recommendations and to report thereon accordingly. These matters are addressed in paragraphs 10-17 below.

4. As requested by the General Assembly in its resolution 61/233 A, the present report includes information on UNHCR's adoption of the International Public Sector Accounting Standards (IPSAS). In addition, the Advisory Committee on Administrative and Budgetary Questions indicated in its report (A/61/350) that the adoption of those standards in 2010 would require that the organizations adapt their accounting data-processing systems (Enterprise Resource Planning) and take the opportunity to undertake studies on system standardization. Consequently, the Board conducted an analysis on the potential gap between the plans designed for the switch-over to those standards and the integrated management systems.

5. The Board continued its practice of presenting the results of its audit to the administration through management letters containing findings and recommendations, which resulted in an ongoing dialogue. Five management letters were issued for the period.

6. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The observations and conclusions expressed were discussed with the administration, whose views have been appropriately reflected in the report.

## 2. Coordination with internal audit services

7. The Board continued to coordinate with the Office of Internal Oversight Services (OIOS) in the planning of its audits so as to avoid duplication of efforts and to determine the extent of reliance that could be placed on its work.

## 3. Main recommendations

8. **The Board's main recommendations are that UNHCR:**

(a) **Reinforce its mechanisms of control of the validity of unliquidated obligations and whether they are recorded in the proper period (para. 36);**

(b) **Urgently set up specific funding to balance the impact of accrued after-service liabilities, notably for health insurance (para. 43);**

(c) **Regularly update the IPSAS adoption plan and the related budget (para. 52);**

(d) **Allocate adequate resources to complete the clean-up of its assets database (para. 81);**

(e) **Periodically reconcile the amounts shown in the database for assets purchased with those shown in the general ledger (para. 84);**

(f) **Disclose in its financial statements the value of expendable property unused at the end of the financial year (para. 89);**

(g) **Reassess its staffing needs in order to ensure that actual staffing does not exceed the authorized numbers (para. 97);**

(h) **Carry out systematic and accurate budgetary monitoring of the budgetary costs of staff in between assignments (para. 106);**

(i) **Address the long-outstanding advances to implementing partners (para. 118);**

(j) **Pursue its effort to further improve the rate of audit certificates for the expenditure incurred by its implementing partners (para. 123);**

(k) **Provide a standardized template to local offices to ensure that audit certificates are in conformity with reporting standards (para. 126);**

(l) **Conduct an in-depth analysis of audit certificates in order to make potential adjustments to prior-year expenditure in the 2008 financial statements (para. 130);**

(m) **Ensure that all projects are effectively subject to an audit (para. 133).**

9. The Board's other recommendations appear in paragraphs 57, 65, 67, 69, 73, 101, 110 and 136.

## B. Detailed findings and recommendations

### 1. Follow-up on previous recommendations

10. In accordance with paragraph 7, section A, of General Assembly resolution 51/225 of 3 April 1997, the Board reviewed the actions taken by UNHCR to implement the recommendations made in its report for the financial year ended 31 December 2006.

11. Out of the total of 38 recommendations that were made, 11 were fully implemented (29 per cent), while 24 were partially implemented (63 per cent). Three were not implemented (8 per cent). Details are shown in the annex to the present chapter.

#### Partially implemented recommendations

12. The 24 partially implemented recommendations related to the reduction in staff in between assignments, the reinforcement of the system monitoring the payment of pledged contributions, the improvement in the production, follow-up and analysis of audit certificates for implementing partners' expenditure, and the data clean-up in the asset database.

13. The Board noted that, in many cases, the implementation of the recommendations depended on the launch of medium-term projects involving in-depth reforms (human resource reorganization) or the upgrading of computer databases (processing of audit certificates or monitoring of non-expendable property and other assets).

14. The Board also noted that, in the case of asset monitoring and data clean-up, the extent of the deficiencies observed before 2005 and the extent of data to be corrected, combined with the limited staff, made the task difficult.

#### Recommendations not implemented

15. The three recommendations not yet implemented related to the management of bank accounts. The Board noted again that the procedure for the closing of field office bank accounts was not properly managed, as certain unused accounts or other accounts, which were in fact closed, remained active in the UNHCR accounting system. This was due to a lack of effective coordination between the Finance Section and the Treasury Section. The Board also noted that not all bank accounts had been fully reconciled. Finally, it observed the existence of petty cash accounts with negative balances.

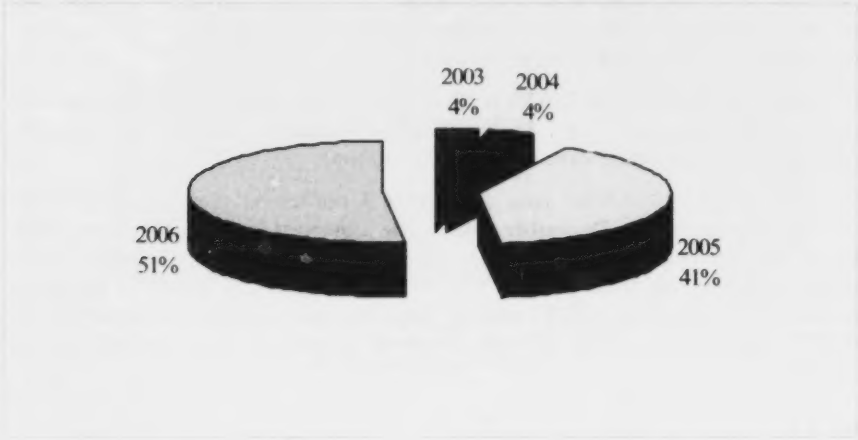
16. The shortcomings still exist in the bank account reconciliations. The Board therefore considered that the recommendations made concerning those matters had not yet been implemented. The Board's additional observations on the matter are presented later in this report.

#### Ageing of previous recommendations

17. As requested by the Advisory Committee on Budgetary and Administrative Questions (A/59/736, para. 8), the Board also evaluated the ageing of its previous recommendations that were partially or not yet implemented. The financial periods when such recommendations were first made are indicated in the annex.

18. Of the 24 partially implemented and 3 unimplemented recommendations, one (4 per cent) relates to 2003, one (4 per cent) to 2004, 11 (41 per cent) to 2005 and 14 (51 per cent) relate to 2006, as shown in figure II.I. The three unimplemented recommendations are included in those related to 2006.

Figure II.I
**Ageing of previous recommendations partially or not at all implemented**




## 2. Overall financial overview

### Main financial ratios

19. The main indicators of the financial situation of UNHCR are reflected in table II.1.

Table II.1
**Ratios of key financial indicators, 2004-2007**[a]

| *Ratio* | *Year ended 30 June* | | | | *Component of 2007 ratio*[b] |
|---|---|---|---|---|---|
| | *2004* | *2005* | *2006* | *2007* | |
| Outstanding contributions/assets[c] | 0.31 | 0.32 | 0.20 | 0.17 | 67 313/401 466 |
| Cash and term deposits/assets[d] | 0.56 | 0.54 | 0.68 | 0.75 | 300 756/401 466 |
| Cash and term deposits/liabilities[e] | 1.19 | 1.19 | 1.68 | 0.52 | 300 756/579 546 |
| Unliquidated obligations/liabilities[f] | 0.75 | 0.73 | 0.63 | 0.18 | 108 038/579 546 |

[a] Includes end-of-service liabilities.
[b] Thousands of United States dollars.
[c] A low indicator reflects a healthy financial position.
[d] A high indicator reflects a healthy financial position.
[e] A low indicator means that insufficient cash is available to settle debts.
[f] A low indicator means that obligations are being liquidated.

20. The ratios comparing cash and term deposits and unliquidated obligations with liabilities deteriorated compared with the previous years, while the ratios comparing outstanding contributions and cash with assets remained similar to those of previous years.

21. This deterioration of some ratios was the result of the strong increase in total UNHCR liabilities. In accordance with General Assembly resolution 61/264, the administration modified the presentation of the after-service health insurance (ASHI) liabilities and other end-of-service liabilities (ESL). While these liabilities were previously only mentioned in a note to the financial statements, they are now shown on the face of the financial statements.

22. Total ESL amounted to $367.5 million as at 31 December 2007. This balance consisted of liabilities for ASHI ($307.9 million), repatriation benefits ($26.5 million) and accrued annual leave ($33 million).

23. Total UNHCR liabilities rose from $134.3 million at the end of 2006 to $579.5 million as at 31 December 2007. The comparison with previous years required that the impact of this liability entry in UNHCR accounts be neutralized. Without recording the total ESL of $367.5 million, UNHCR liabilities as at 31 December 2007 amounted to $212 million. Liquidity and obligation ratios were 1.42 and 0.51, respectively, similar to levels observed in previous years, as indicated in table II.2.

Table II.2
**Ratios of key financial indicators, 2004-2007**[a]

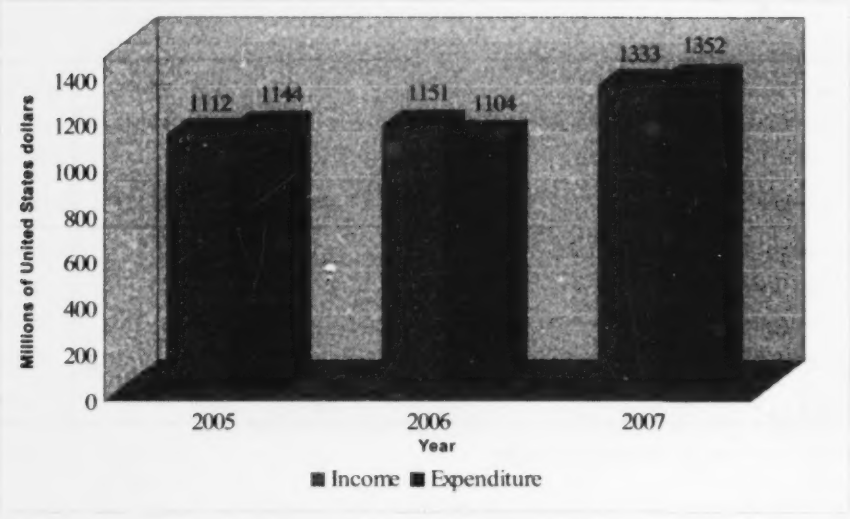
| *Ratio* | *Year ended 30 June* | | | | *Component of 2007 ratio*[b] |
|---|---|---|---|---|---|
| | *2004* | *2005* | *2006* | *2007* | |
| Outstanding contributions/assets[c] | 0.31 | 0.32 | 0.20 | 0.17 | 67 313/401 466 |
| Cash and term deposits/assets[d] | 0.56 | 0.54 | 0.68 | 0.75 | 300 756/401 466 |
| Cash and term deposits/liabilities[e] | 1.19 | 1.19 | 1.68 | 1.42 | 300 756/212 069 |
| Unliquidated obligations/liabilities[f] | 0.75 | 0.73 | 0.63 | 0.51 | 108 038/212 069 |

[a] Does not include end-of-service liabilities for comparative purposes between 2007 and previous years.
[b] Thousands of United States dollars.
[c] A low indicator reflects a healthy financial position.
[d] A high indicator reflects a healthy financial position.
[e] A low indicator means that insufficient cash is available to settle debts.
[f] A low indicator means that obligations are being liquidated.

### 3. Statement of income and expenditure

24. Total income for the year 2007 amounted to $1.333 billion and total expenditure to $1.352 billion, resulting in an operating loss of $19 million. The recording of ESL increased the deficit to $382 million. Corresponding figures for 2005 and 2006 appear in figure II.II.

Figure II.II
**Income versus expenditure, 2005-2007**
(Millions of United States dollars)




25. After recording a deficit in 2004 and 2005, UNHCR showed an excess of $47 million in 2006. To protect itself against funding gaps, UNHCR had capped its budget estimates and taken measures aimed at reducing administrative costs. As a result, total UNHCR expenditure decreased by more than $40 million in 2006.

26. The current expenditure reduction trend observed in 2006 did not continue in 2007. UNHCR expenditure increased by 22.4 per cent, while income rose by 15.8 per cent. Staff costs rose by 11.5 per cent. Among expenditure other than staff costs, certain items increased significantly, such as official business travel (25.3 per cent) and services (28.8 per cent). Three items increased at a faster than average pace (costs increased by 2.1 times for asset purchases, by 2.1 times for individual and family payments and by 2.8 times for the provision of goods and materials).

27. The reduction in the regular budget contribution of the United Nations to UNHCR should be pointed out (3.4 per cent of total resources in 2005, 2.8 per cent in 2006 and 2.7 per cent in 2007). The share of this United Nations regular budget contribution for management and administration costs was 45 per cent in 2005, 40 per cent in 2006 and 42 per cent in 2007.

28. Table II.3, derived from note 5 of the financial statements, presents the breakdown of current expenditures by category of funds (Annual Programme Fund, United Nations Regular Budget Fund, Supplementary Programme Fund, Junior Professional Officers Fund, Staff Benefits Funds, Medical Insurance Plan and Working Capital and Guarantee Fund).

Table II.3
**Breakdown of expenditure**
(Thousands of United States dollars)

| *Fund* | *Programme* | *Programme support* | *Management and administration* | *Total* |
|---|---|---|---|---|
| Annual Programme Fund | 645 714 | 272 476 | 51 078 | 969 268 |
| United Nations Regular Budget Fund | — | — | 37 043 | 37 043 |
| Supplementary Programme Fund | 309 786 | 16 352 | — | 326 138 |
| **Subtotal** | **955 500** | **288 828** | **88 121** | **1 332 449** |
| Junior Professional Officers Fund | | | | 9 566 |
| Medical Insurance Plan | | | | 2 302 |
| Working Capital and Guarantee Fund | | | | 1 563 |
| Staff Benefits Fund | | | | 6 610 |
| **Total** | | | | **1 352 490** |

*Source*: Note 5 of the financial statements.

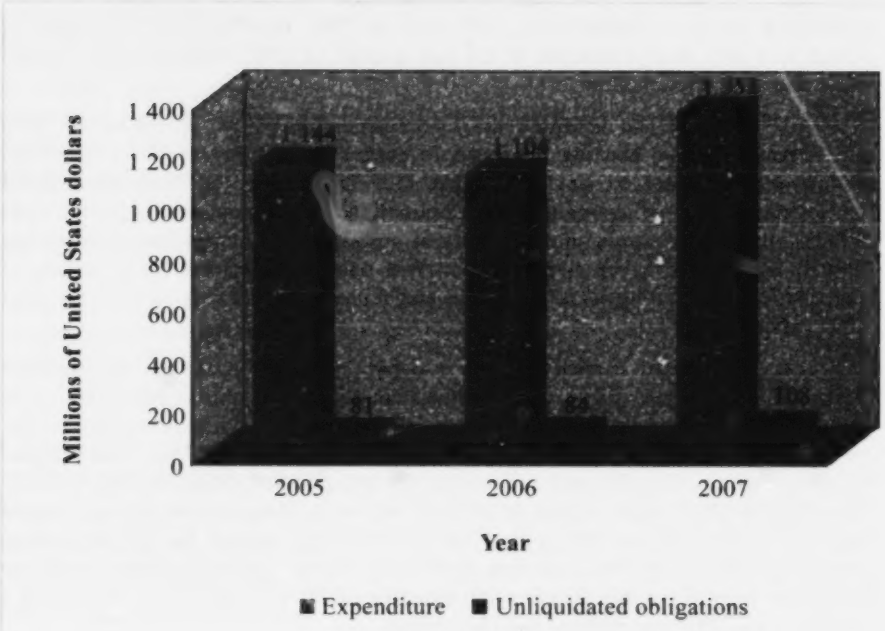
29. For the Regular Budget and Supplementary Programme Funds, the share of expenses devoted to the "programme" category rose from 68.7 per cent to 71.7 per cent, while "programme support" and "management and administration" decreased from 24 per cent to 21.6 per cent and from 7.2 per cent to 6.6 per cent, respectively. On the whole, programme expenditure is up by 27.3 per cent, support by 10.3 per cent and management and administration by 12.1 per cent.

30. Disbursements to implementing partners, which had decreased in 2006, amounted to $431.7 million in 2007, a significant increase of 36.9 per cent. The proportion of disbursements supported by subproject monitoring reports issued by the partners at the end of the year amounted to 76.4 per cent in 2007, compared with 63 per cent in 2006 and 64.4 per cent in 2005.

**Unliquidated obligations**

31. As at 31 December 2007, unliquidated obligations amounted to $108 million and represented 8 per cent of total expenditure and a $23.8 million increase compared with 2006 (28.3 per cent). In figure II.III, unliquidated obligations are compared with total expenditure for the financial periods 2005, 2006 and 2007.

Figure II.III
**Comparative evolution of unliquidated obligations and expenditure, 2005-2007**




*Source*: Office of the United Nations High Commissioner for Refugees.

32. Regulation 5.3 of the Financial Regulations and Rules of the United Nations states:

> "Appropriations shall remain available for twelve months following the end of the financial period to which they relate to the extent that they are required to discharge obligations in respect of goods supplied and services rendered in the financial period and to liquidate any other outstanding legal obligation of the financial period. The balance of the appropriations shall be surrendered."

33. Regulation 5.4 specifies:

> "At the end of the twelve-month period provided in regulation 5.3 above, the then remaining balance of any appropriations retained will be surrendered. Any unliquidated obligations of the period in question shall at that time be cancelled or, where the obligation remains a valid charge, transferred as an obligation against current appropriations."

34. Financial rule 105.9 of the United Nations also states:

> "An obligation must be based on a formal contract, agreement, purchase order or other form of undertaking, or on a liability recognized by the United Nations. All obligations must be supported by an appropriate obligating document."

35. The Board noted the following deficiencies with regard to unliquidated obligations:

(a) The detailed statement of unliquidated obligations cancelled in 2007 revealed a list of 11 obligations going back to 2005, totalling $145,237, most of which had only been cancelled in the last quarter of 2007, although they should have been cancelled in 2006;

(b) UNHCR had accepted the recommendation of the Board in its 2006 report that it review existing processes to ensure the validity of all unliquidated obligations. In order to implement that recommendation, an instruction dated 28 November 2007 delegated the entire obligation management process to the field offices. However, controls on the validity of obligations and cancellations remained limited. For example, the administration was unable to account for a sample of cancellations amounting to $2.5 million and representing 28 per cent of the total 2007 cancellations;

(c) The Board carried out an in-depth examination of the unliquidated obligations of the field office in the United Republic of Tanzania in July 2007. Over one third of unliquidated obligations corresponding to funds allocated to the partners for the implementation of projects (12 out of 29) had still not been claimed by those partners. The fact that one third of the unliquidated obligations recorded by the regional office were related to projects whose implementation had not begun over six months after the obligations had been recorded showed that the obligations were not related to the financial year considered. These observations make it all the more necessary to enforce the closing instruction of 28 November 2007 stipulating a review of the 2007 expenditure and obligations.

36. **The Board recommends that UNHCR comply with the provisions concerning the cancellation of unliquidated obligations and reinforce its mechanisms of control of the validity of obligations and whether they are recorded in the proper period.**

37. UNHCR replied that further efforts were being made to ensure that only valid unliquidated obligations are retained at year-end, including monthly review and follow up on purchase orders not received. In addition, significant balances at the end of the year will be further scrutinized.

## 4. Statement of assets, liabilities, reserves and fund balances

### End-of-service and post-retirement liabilities

38. The figure reflected in the financial statements with respect to end-of-service and post-retirement liabilities amounted to $367.5 million, which included $308 million for ASHI, $33 million for unused annual leave and $26.5 million for repatriation benefits.

39. As indicated previously, UNHCR disclosed these liabilities on the face of the financial statements as expenses in statement I of income and expenditure and as liabilities in statement II of assets, liabilities, reserves and fund balances. However, this adjustment was made without the simultaneous implementation of appropriate funding, resulting in a deficit of $382 million and a negative fund and reserve balance of $178 million.

40. The Board noted that during the examination of the Secretary-General's report on the question of the liabilities and proposed funding for ASHI, the Advisory Committee on Administrative and Budgetary Questions considered the transfer of unencumbered balances and savings to entirely alternate uses an inappropriate financial management practice (A/61/791, para 12).

41. The Board also noted that UNHCR could not use the available funds if their usage was specifically restricted under the Financial Rules for the Voluntary Funds Administered by the Office and if those rules did not contain any provisions concerning funding the termination benefit fund.

42. Table II.4 illustrates that even if UNHCR decided to use the unearmarked funds for the after-service benefits, they would not be sufficient.

Table II.4
**Available fund balances**
(Thousands of United States dollars)

| *Elements* | *Earmarked funds* | *Unearmarked funds* | *Total* |
|---|---|---|---|
| Working Capital and Guarantee Fund | — | 50 000 | 50 000 |
| Annual Programme Fund | 22 117 | 40 013 | 62 130 |
| United Nations Regular Budget Fund | — | — | — |
| Supplementary Programme Fund | 48 586 | — | 48 586 |
| Junior Professional Officer Fund | 7 211 | — | 7 211 |
| Medical Insurance Plan | 28 080 | — | 28 080 |
| **Total** | **105 994** | **90 013** | **196 007** |
| **Percentage** | **54** | **46** | **100** |

*Source*: UNHCR annex to statement I.

43. **The Board recommends that UNHCR urgently set up specific funding to balance the impact of accrued after-service liabilities, notably for health insurance.**

44. UNHCR replied that it intended to be guided by the approach that the United Nations would take to address the funding liabilities related to end-of-service and post-retirement benefits.

### 5. After-service health insurance liabilities

45. As requested by the General Assembly in its resolution 61/264, the Board has validated the ASHI liabilities disclosed in the financial statements. This was achieved through external actuarial valuation and the Board's own procedures. As at 31 December 2007, ASHI liabilities evaluated by the actuary and disclosed in the UNHCR financial statements totalled $308 million.

### 6. Progress towards the implementation of the International Public Sector Accounting Standards

46. Pursuant to General Assembly resolution 61/233 and following the observations made by the Advisory Committee on Administrative and Budgetary Questions in its report (A/61/350), the Board reviewed the preparation of the implementation of IPSAS as well as of Enterprise Resource Planning systems. The Advisory Committee had pointed out that the latter systems should be designed to take full account of IPSAS.

47. The Board noted that UNHCR had a draft plan to implement IPSAS and examined under what conditions and according to what procedures the plan had been prepared. Its examination also included a review of the content of the plan, the place and role of the main stakeholders and the work scheduled in 2008 and 2009 with regard to the legal, organizational, budgetary, financial and technical aspects.

48. The draft plan was based on three major stakeholders, under the responsibility of the Deputy High Commissioner: the steering committee, the technical committee, which supervises the activities of five working groups, and the project coordinator.

49. At the time of the audit (March 2008), the plan had not still been formally adopted. In the absence of an official decision, the key players in charge had not yet been appointed and the composition of the different bodies (committee, working groups etc.) had not been determined. Consequently, the working groups that succeeded the study groups set up in 2006 worked without a solid mandate. Moreover, some of them had not complied with the deadlines for the issue of their reports.

50. UNHCR informed the Board that the draft plan for the adoptino of IPSAS had been finalized on 23 April and approved by the Deputy High Commissioner on 11 June 2008. Members of the Steering Committee, the Business Owners' Committee and the various working groups could now be duly informed. There was one Senior Finance Officer post dedicated to IPSAS adoption and the post had been filled.

51. The total cost for the implementation of IPSAS was estimated at $3.2 million for the period 2007-2009. This amount took into account training, consulting, personnel, software changes and logistical costs. However, the estimate will need review.

52. **The Board recommends that UNHCR regularly update the IPSAS adoption plan and the related budget.**

### 7. Voluntary contributions

#### Contributions receivable

53. Contributions receivable amounted to $67.3 million as at 31 December 2007. Note 2 (f) to the financial statements sets the accounting policy regarding voluntary contributions:

> "Pledges from Governments are fully recognized as income at the time of acceptance of the pledge ... In the interest of prudent financial management, up to one half of the value of firm pledges made by organizations with established repute is recognized as income at the time the pledge is accepted."

54. UNHCR applied the prudence principle specific to Governments to other legal entities. Pledges from Spanish regional authorities, associations, foundations or even private donors were allocated by UNHCR as government contributions and recorded for their full value. Several similar cases were noted for Italy. In the case of Spain, UNHCR specified that all pledges from local authorities (region and municipality) had been allocated as pledges from the Government of Spain, at the request of the Government.

55. Had the UNHCR applied its own accounting rules to non-governmental donors, voluntary contributions receivable would have been reduced by $2.6 million in the 2007 financial statements for pledges made during the financial year.

56. However, paragraph 34 of the United Nations system accounting standards provides that voluntary contributions formally pledged should be recognized without any distinction between governmental and non-governmental organizations (NGOs). It adds that provision may be made as appropriate where the collection of the income so recognized is considered doubtful. The Board is therefore of the view that UNHCR should review its accounting policy regarding the recognition of voluntary contributions as disclosed in note 2 (f) to the financial statements and consider making provisions when appropriate.

57. **The Board recommends that UNHCR review its accounting policy regarding the recognition of voluntary contributions as disclosed in note 2 (f) to the financial statements in order to bring it in line with paragraph 34 of the United Nations system accounting standards.**

## 8. Treasury management

### Closing of bank accounts

58. In its previous report, A/62/5/Add.5, the Board recommended, in paragraph 44, that UNHCR periodically update the status of its bank accounts and, in paragraph 46, that it improve the effectiveness of communications between the Finance Section and the Treasury Section with regard to the closing of field office bank accounts.

59. The Board had noted that the procedure concerning the closing of field office bank accounts was not managed properly as certain unused accounts or other accounts that were in fact closed remained active in the UNHCR accounting system. This suggested that there was a lack of effective communication between the Finance Section and the Treasury. The closing of field office bank accounts was handled by the Treasury Section, whereas the reconciliation was the responsibility of the Finance Section. The Finance Section had indicated that the distribution of duties between itself and the Treasury would be reviewed when the treasury management system was implemented.

60. As at 31 December 2007, UNHCR recorded 504 cash accounts in its trial balance, 414 current and savings accounts and 90 petty cash accounts.

61. UNHCR financial rule 4.1.1.8 states:

> "When a bank account is no longer required or if it has been inactive for more than six months Field Offices should make a request to Treasury to close it. There should be no outstanding cheques on the account when it is closed and a statement confirming a nil balance should be obtained from the bank."

62. The Board observed that four bank accounts opened in the first semester of 2007 had not been used by UNHCR field offices until 31 December 2007. The four accounts should have been closed.

63. The examination of the trial balance for the period ended 31 December 2007 revealed that 20 old bank accounts had remained inactive in 2006 and 2007. The 20 accounts, the total of which represented $124,933 should also have been closed in compliance with UNHCR financial rule 4.1.1.8.

64. These findings highlight the need for closer collaboration between the Finance and Treasury Sections to ensure efficient internal control over the operations of bank accounts.

65. **UNHCR agreed with the Board's reiterated recommendation that it monitor the closing of bank accounts and implement controls to ensure the effective oversight of field office bank accounts.**

**Recording of the loss of cash**

66. Loss-of-cash accounts in the general ledger included amounts totalling $85,876 that were completely unrelated to the loss of cash. These erroneous entries revealed a control weakness with regard to the Management Systems Renewal Project: staff from the Treasury Section were able to input these entries into the write-off account, which was supposed normally to be used only by the Finance Section.

67. **The Board recommends that UNHCR address the control weakness related to the Management Systems Renewal Project system's entry access to the write-off account so that only authorized staff from the Finance Section can record entries in it.**

**Petty cash accounts**

68. In paragraph 54 of its previous report, the Board recommended that UNHCR introduce controls to avoid abnormal negative balances in petty cash accounts. As at 31 December 2007, there were 90 petty cash accounts with non-zero balances amounting to $589,374. The examination of the 2007 trial balance showed that 14 petty cash accounts had a negative balance amounting to $62,446. In 2006, this applied to 19 petty cash accounts amounting to $27,011. Most of these negative balances resulted from erroneous conversions of local currencies or from errors in accounting records.

69. **UNHCR agreed with the Board's reiterated recommendation that it implement controls to avoid negative balances in petty cash accounts.**

## 9. Procurement and contract management

70. Goods and services are procured to support UNHCR operations. Procurement functions include all actions necessary for the acquisition, by purchase or lease, of property, including products and real property, and of services, including projects.

71. Up until 2006, the regional office in the United Republic of Tanzania established two procurement plans per year. In 2007, for the first time, a plan covering the entire year was drawn up.

72. In July 2007, the Board checked the accuracy of the procurement planning of the office in the United Republic of Tanzania by comparing the forecast for computer consumables with the purchase orders. Subject to potential bias due to the exchange rate, actual purchases in 2006 were 1.8 times higher than the forecast. Furthermore, although the 2006 plan specified a 25 per cent reduction in the purchase of consumables, actual purchases rose by 28 per cent compared with 2005. At the time of the field audit in July 2007, mid-year purchases had already exceeded the 2007 forecast.

73. **UNHCR agreed with the Board's recommendation that it should ensure that field offices better align procurement planning with actual requirements.**

## 10. Non-expendable property

74. According to note 2 (o) to the UNHCR financial statements, non-expendable property is products or material with an original purchase price equal to or greater than $1,500 and a serviceable life equal to or greater than five years, as well as all special items with a minimum value of $100. According to note 15 to the financial statements, as at 31 December 2007 the acquisition value of non-expendable UNHCR property amounted to $330.2 million and its net value to $96.5 million compared respectively with $363.8 million and $95.8 million as at 31 December 2006.

75. The Board checked these amounts by adding the entry values for the financial year to the transactions recorded in 2007: addition of the purchases recorded in the non-expendable property database, deduction of the assets disposed of and correction of errors corresponding to items recorded twice or excessive valuations. The Board noted a negative difference of $2.2 million between the acquisition value of non-expendable property as at 31 December 2007 and the value mentioned in note 15 of the financial statements ($328 million instead of $330.2 million). As at 31 December 2007, the net value of those assets was $118.2 million instead of $96.5 million, or a positive difference of $21.6 million. Table II.5 explains how the Board determined these differences.

Table II.5
**Variations in the value of non-expendable property**
(In United States dollars)

| | *Purchase price* | *Net value* |
|---|---|---|
| Acquisition value as at 31 December 2006 (according to UNHCR) | 363 821 749 | 95 833 733 |
| 2007 purchases reported in the database | 19 628 446 | 17 461 806 |
| Previous purchases recorded in 2007 | 12 478 135 | 11 657 849 |
| Correction of errors (+) | 8 235 722 | 9 180 662 |
| **Subtotal (I)** | **404 164 052** | **134 134 050** |
| Disposals | 28 350 923 | 3 120 866 |
| Previous disposals recorded in 2007 | 12 538 356 | 1 978 351 |
| Correction of errors (−) | — | — |
| Value | 30 472 205 | 9 664 667 |

| | *Purchase price* | *Net value* |
|---|---|---|
| Duplicates | 4 775 726 | 1 146 448 |
| **Subtotal (II)** | **76 137 210** | **15 910 332** |
| Recalculated acquisition value (I-II) | 328 026 842 | 118 223 718 |
| Value indicated in note 15 | 330 244 641 | 96 564 832 |
| **Difference** | **(2 217 799)** | **21 658 886** |

*Source*: UNHCR and note 15 of the financial statements.

76. For the amounts presented in note 15 to the financial statements or those recalculated by the Board, the total value of non-expendable property as at the end of the 2007 financial year was lower than at the end of the previous financial year.

77. This decrease did not mean that the amount of non-expendable property held had decreased; instead it illustrated the effort made by UNHCR to continue correcting incorrect data from its non-expendable property database, as recommended by the Board during the previous audits, which had highlighted significant deficiencies in the previous system (duplication, incorrect data entries and inconsistencies in the depreciation rate applied).

78. As illustrated in table II.5, in 2007 assets with a total purchase price of $28.3 million and with a depreciated value of $3.1 million were excluded from the database following the re-examination of their status (loss, donation and sale). Other assets, with an acquisition value of $12.5 million and net value of $1.9 million, were disposed of during previous years, but these decisions only affected the database in 2007.

79. UNHCR also corrected errors relating to duplications and overstated amounts. The total amount of these negative corrections made it possible to reduce the acquisition value and depreciated value by $35.2 million and $10.8 million, respectively, as shown in table II.5 (correction of errors in –). Positive corrections altered the values by $8.2 million and $9.1 million, respectively, (corrections of errors in +).

80. These corrections were made possible by the migration of all UNHCR field offices to the Management System Renewal Project, a software system that improves data compilation and monitoring. However, the limited number of staff posted to the Asset Management Unit and the insufficient training of field agents constituted obstacles to the continuation of the clean-up process.

**81. UNHCR agreed with the Board's recommendation that it allocate adequate resources to complete the clean-up of its assets database.**

82. Purchases of non-expendable property are recorded in the accounts at the time of the order, in compliance with paragraph 39 of the United Nations system accounting standards. However, they are only entered into the non-expendable property database at the time of receipt. As a result, there is a gap between purchased assets and inventoried assets.

83. The reconciliation between 2007 purchases of non-expendable property, which according to the trial balance amounted to $22.8 million, and the amounts recorded in the database, that is, $19.6 million, revealed a difference of $3.2 million.

84. **UNHCR agreed with the Board's recommendation that it periodically reconcile the amounts shown in the database for assets purchased with those shown in the general ledger.**

## 11. Expendable property

85. Extrapolating from note 2 (o) to the UNHCR financial statements, expendable property is products and material with an original purchase price of less than $1,500 and a serviceable life of less than five years.

86. In order to complete its mission, UNHCR holds items destined for distribution to the refugees and which, due to their characteristics, belong to the expendable property category. As at 21 March 2008, the value of expendable property amounted to $1.090 billion.

87. In the choice and application of accounting policy, paragraph 5 of the United Nations system accounting standards advocates prudence, substance over form and materiality. In addition, paragraph 49 provides that the value of inventories (other than non-expendable equipment, furniture and motor vehicles) should be disclosed at the end of the financial year in the financial statements.

88. The Board noted that the value of expendable property was not indicated in the financial statements, although there was a very high stock value. UNHCR considered that there was no requirement under the United Nations system accounting standards to make such disclosure and that policies regarding the issue fell within the scope of IPSAS. However the Board was of the view that the disclosure in the financial statements of the value of unused expendable property at the end of the financial year was provided for by the system accounting standards and should be implemented without any delay.

89. **The Board recommends that UNHCR disclose in its financial statements the value of expendable property unused at the end of the financial year.**

## 12. Human resource management

90. The UNHCR payroll rose from $148.6 million to $226.8 million between 2003 and 2007, or a 52.6 per cent increase over five financial years, while in comparison the number of staff grew by 28.1 per cent over the same period.

91. Other staff costs (family and education allowances, risk premiums, mobility allowance, social security contributions, housing allowance, travel and relocation expenses and so on) increased from nearly $100 million to $138 million over the same period.

92. Total staff costs increased from $247.9 million in 2003 to $364.9 million in 2007, or 47.9 per cent in five years. These expenses represented 25.8 per cent of total UNHCR expenditure in 2003 and 27 per cent in 2007, as reflected in table II.6.

Table II.6
**Staff costs, 2003-2007**
(Thousands of United States dollars)

| *Expense item* | *2003* | *2004* | *2005* | *2006* | *2007* |
|---|---|---|---|---|---|
| Professional and General Service staff | 148 624 | 176 968 | 207 334 | 227 415 | 226 850 |
| Other charges | 99 342 | 112 842 | 127 327 | 139 995 | 138 097 |
| **Total staff costs** | **247 966** | **289 810** | **334 662** | **367 411** | **364 947** |
| **Total UNHCR expenditure** | **960 104** | **1 064 712** | **1 144 688** | **1 104 284** | **1 352 490** |

*Source*: Office of the United Nations High Commissioner for Refugees.

93. Payroll costs increased faster than staff numbers, owing to several factors, in particular the rise in management positions, which is discussed next.

**Staff evolution**

94. Between 2003 and 2007 the number of international Professionals rose from 1,582 to 1,852, a 17 per cent increase. Several reasons explained the increase:

(a) The integration of some of the "personnel on projects" between 2003 and 2005. During that period staff numbers rose by 1,245, a 28.5 per cent increase;

(b) The decision implemented on 1 January 2000 to standardize indefinite contracts for locally recruited personnel or international personnel. The objective of this standardization was to simplify administrative procedures and reinforce job appeal. However, it was implemented without any counter or support measures and contributed to a considerable extent to the high number of staff without an assignment. The possibility of new indefinite contracts was suspended in 2003.

95. As a consequence of the policy designed to integrate personnel thus far employed on projects and to standardize indefinite contracts, the number of middle management (levels FS-4 and FS-5, P-2 and P-3) and senior management (P-4 to D-1 levels) positions increased considerably between 2004 and 2006. Thus, P-1 and P-2 staff rose from 76 in 2003 to 117 in 2004, 167 in 2005 and 184 in 2006. The number of P-3 staff members rose from 511 in 2004 to 571 in 2005, reaching 602 in 2006 then decreasing to 575 in 2007. The number of P-4 level staff also increased, with 426 staff members in 2004, 456 in 2005, 475 in 2006 and 494 in 2007, as illustrated in table II.7.

Table II.7
**Posts and staff, 2003-2007**[a]

| | 2003 | | 2004 | | 2005 | | 2006 | | 2007 | |
|---|---|---|---|---|---|---|---|---|---|---|
| *Level* | *Posts* | *Staff* | *Posts* | *Staff* | *Posts* | *Staff* | *Posts* | *Staff* | *Posts* | *Staff* |
| USG/ASG | 3 | 3 | 3 | 3 | 4 | 2 | 4 | 4 | 4 | 4 |
| D-2 | 17 | 11 | 18 | 15 | 18 | 16 | 16 | 13 | 18 | 18 |
| D-1 | 70 | 70 | 64 | 71 | 69 | 69 | 71 | 75 | 73 | 94 |
| P-5 | 168 | 189 | 157 | 205 | 164 | 208 | 174 | 203 | 156 | 205 |
| P-4 | 397 | 417 | 368 | 426 | 412 | 456 | 452 | 475 | 431 | 494 |
| P-3 | 474 | 506 | 442 | 511 | 533 | 571 | 582 | 602 | 490 | 575 |
| P-1 and P-2 | 43 | 76 | 75 | 117 | 117 | 167 | 136 | 184 | 99 | 147 |
| FS-4, FS-5 and National Officers | 323 | 310 | 309 | 311 | 332 | 323 | 368 | 291 | 371 | 315 |
| **Subtotal, managers** | **1 495** | **1 582** | **1 436** | **1 659** | **1 649** | **1 812** | **1 803** | **1 847** | **1 642** | **1 852** |
| GS | 3 006 | 2 776 | 2 964 | 3 337 | 3 880 | 3 791 | 4 085 | 3 988 | 3 602 | 3 734 |
| **Total** | **4 501** | **4 358** | **4 400** | **4 996** | **5 529** | **5 603** | **5 888** | **5 835** | **5 244** | **5 586** |

*Source*: Office of the United Nations High Commissioner for Refugees.
[a] Posts: adopted budget; staff: actual permanent staff.

96. The reorganization of UNHCR international staffing has resulted in actual staffing exceeding authorized posts by 210.

97. **UNHCR agreed with the Board's recommendation that it reassess its staffing needs in order to ensure that actual staffing does not exceed the authorized numbers.**

**Relocation to Budapest**

98. To solve the recurring difficulties affecting the management of UNHCR personnel, notably the persistent gap between posts and staff numbers, the High Commissioner implemented a staff and post reduction strategy by means of the reorganization of head office services by 2008.

99. The reorganization of central management and administration services, located in the organization's headquarters in Geneva, consisted of transferring part of human resource management (77 staff members for the sections in charge of personnel administration and payroll services, plus 12 staff members from the section in charge of recruitment and postings) and part of financial and resource management (29 staff members for financial services) to Budapest in 2008.

100. A feasibility study of the out-posting strategy was conducted in 2007, including a detailed cost-benefit analysis. UNHCR was committed to constantly evaluating the situation.

101. **The Board recommends that UNHCR conduct an ex post evaluation of the relocation to Budapest to measure compliance with the objectives defined in terms of overall savings and efficiency of the new organization.**

**Staff in between assignments**

102. The Advisory Committee on Administrative and Budgetary Questions had asked the Board for updated data on the situation of staff in between assignments (A/60/387, para. 9). The situation regarding such personnel is summarized in table II.8.

Table II.8
**Number of staff in between assignments, 2003-2007**

| *Level* | *2003* | *2004* | *2005* | *2006* | *2007* |
|---|---|---|---|---|---|
| D-1 | 7 | 3 | 5 | 5 | 3 |
| P-5 | 32 | 24 | 24 | 30 | 37 |
| P-4 | 75 | 36 | 47 | 67 | 60 |
| P-3 | 58 | 84 | 33 | 51 | 50 |
| P-2 | 15 | 3 | 4 | 9 | 22 |
| **Total** | **187** | **150** | **113** | **162** | **172** |

*Source*: Office of the United Nations High Commissioner for Refugees.

103. From 2003 to 2006, the number of international Professionals in between assignments decreased by 13 per cent (from 187 to 162), but increased by 10 per cent between 2006 and 2007. UNHCR indicated that, of the 172 staff in between assignments at the end of 2007, most of them had been in that situation for several months: 27 staff for two years and 61 staff for one year. Seven staff members had been in between assignments for three years and two for four years.

104. Of the 172 staff in between assignments as at 31 December 2007, UNHCR indicated that 123 staff had had a temporary assignment during the year. The average time in between assignments, according to the information provided by UNHCR, had been six months over the past three years.

105. In the absence of a cost-accounting system, the cost of staff in between assignments was difficult to assess, since their salaries included other expenses (travel costs, etc.).

106. **UNHCR agreed with the Board's recommendation that it should carry out systematic and accurate budgetary monitoring of the budgetary costs of staff in between assignments, taking into account remuneration as well as benefits and allowances.**

107. The figures indicated in table II.8, provided by the Division of Human Resources Management, represent permanent staff without a standard-length assignment, regardless of whether or not they worked temporarily.

108. The Division of Financial and Administrative Management monitored the cost of not-working staff members, whether they had no standard-length assignment or whether they had not yet been posted to one. The account relating to not-working staff highlighted a strong cost increase in 2006 and more so in 2007 ($8.6 million in 2003, $11.8 million in 2004, $9.8 million in 2005, $13.3 million in 2006 and $21.4 million in 2007).

109. As the number of people without an assignment was almost stable in 2007 compared with 2006, the increase in costs on this item required an in-depth internal review.

110. **UNHCR agreed with the Board's recommendation that it carry out an in-depth review as to the reasons for the 2007 increase in the budgetary cost of staff in between assignments.**

## 13. Programme and project management

111. UNHCR implements the operations under its mandate through a vast array of partners: United Nations bodies and other international organizations as part of bilateral partnerships, NGOs, universities and research institutes, eminent personalities, regional organizations, members of parliaments, governmental services, the private sector, refugees and host communities.

112. In 2007, 834 partners were entrusted with subprojects, representing over $431.7 million, that is, nearly 32 per cent of UNHCR expenditure, which amounted to $1.352 billion. In 2006, the funds disbursed to implementing partners amounted to $315.3 million, that is, 28.5 per cent of UNHCR expenditure.

### Supporting documents for implementing partners' expenditure

113. As at 31 December 2007, the expenditures recognized by UNHCR implementing partners through subproject monitoring reports amounted to $329.6 million, compared with $204.8 million at the end of the 2006 financial year. The difference between the sums paid and the amounts shown in subproject monitoring reports decreased from $110.5 million in 2006 to $102 million in 2007. While 33.9 per cent of the funds paid to implementing partners had not been recognized as at the 2006 year-end closing, that percentage dropped to 23.7 per cent in 2007. The decrease reflected the effort made by UNHCR to accelerate the submission of subproject monitoring reports even though disbursements had increased.

114. UNHCR explained that, in accordance with its internal rules, most of the final subproject monitoring reports were received by mid-February of the following year but that their verification and recording in the accounting system of implementing partners required additional time. UNHCR committed itself to ensuring that unjustified balances for 2007 would be significantly reduced within the next months of April, May and June. As at 25 June 2008, UNHCR indicated that the amount of 2007 disbursements to implementing partners supported by subproject monitoring reports amounted to $387.8 million (89.8 per cent of disbursements to implementing partners, or 97 per cent of disbursements excluding extended projects).

### Monitoring of outstanding advances

115. In the absence of receivable and payable accounts relating to outstanding advances in UNHCR records, "X21" balances make it possible to monitor the situation of each subproject and/or each partner from a financial and accounting perspective.

116. Table II.9 shows the status of X21 balances as at 31 December 2007 compared with those at the end of the three previous years.

Table II.9
**Outstanding advances, 2004-2007**
(United States dollars)

| | *2004* | *2005* | *2006* | *2007* |
|---|---|---|---|---|
| Installments | 350 196 260 | 340 091 176 | 325 334 515 | 431 768 081 |
| Implementing partner reports | (334 650 490) | (326 635 955) | (311 598 275) | (329 696 650) |
| Refunds | (11 076 475) | (9 291 587) | (9 598 112) | — |
| Adjustments | 185 695 | 156 379 | 359 729 | — |
| Cancellations | (4 357 145) | (2 749 633) | (1 683 668) | — |
| **Balance** | **297 845** | **1 570 381** | **2 814 189** | **102 071 432** |

*Source*: Office of the United Nations High Commissioner for Refugees.

117. As at 31 December 2007, the projects created in 2004 still presented outstanding advances of $297,845, while those created in 2005 showed a balance of $1,570,381 and those of 2006 a balance of $2,814,189. Compared with the overall amounts at stake, these sums remained minimal, with the exception of 2007, as they represented less than 1 per cent of 2007 disbursements. However, the Board believes that the persistence of long-outstanding advances is not advisable without a specific explanation.

118. **UNHCR agreed with the Board's recommendation that it address the long-outstanding advances.**

**Audit certificates**

119. UNHCR requires its implementing partners to supply audit certificates, issued by independent external auditors, for their local operations funded by UNHCR. Until 2006, those certificates had to be issued within six months of the final liquidation date of the subproject concerned. For operations financed in 2007 onwards, this period was reduced to three months.

120. In 2007, the Board recommended that UNHCR significantly increase the proportion of audit certificates received in respect of implementing partners' expenditure, continue to improve their statistical monitoring and determine the overall impact of qualified audit certificates on its financial position, reporting that impact in its financial statements, as required. This recommendation had been previously made in 2006.

121. Audit certificates were due by 30 April 2008 in respect of $309 million of expenditure by implementing partners in 2007 (where agreements with implementing partners are below thresholds, the implementing partners are not required to submit certificates). As at 25 June 2008, 352 certificates had been received, representing $150.5 million, or 49 per cent, of the total 2007 amounts due. As at 22 June 2007, 24 audit certificates had been received, representing $8 million or 3 per cent of the total amount. As at 25 June 2008, the audit certificates contained qualified opinion in respect of $14.9 million, or 4.8 per cent of the amount subject to certification. As at 22 June 2007, the qualified opinion amounted to $5.4 million and 2 per cent of the total value.

122. This increase resulted from the introduction of the reduced timetable for audit certification and demonstrated that UNHCR had made a successful start in implementing the Board's recommendation.

123. **The Board recommends that UNHCR pursue its effort to further improve the rate of audit certificates for the expenditure incurred by its implementing partners.**

124. The Board examined a sample of 14 audit certificates issued in 2007, made up of 9 audit certificates with qualified opinions and 5 unqualified certificates. The Board noted the low quality of the certificates. None of them indicated the overall scope of the audit work. In addition, none of the reports included the breakdown of the scope of auditing work for each account along with the number of the inconsistencies identified. The reports only contained indications on the inconsistencies noted and never resulted in a formal adjustment request or detailed recommendation.

125. More generally, the formal aspect of the reports varied significantly depending on the firm involved, owing in no small part to the very succinct nature of the UNHCR guidelines with regard to the format of reporting. As an illustration, the size of the reports ranged from 3 to 103 pages in the sample examined.

126. **UNHCR agreed with the Board's recommendation that it should provide a standardized template to local offices to ensure that audit certificates were in conformity with reporting standards.**

127. UNHCR could not provide the Board with a summary statement of the projects subject to qualified opinions together with the reasons for those qualified opinions, the amounts involved and the analysis of the impact of the opinions on the financial statements.

128. None of the inconsistencies noted in the certificates, whether or not they led to qualified opinions, was adjusted for by UNHCR. For example, the firm appointed by the field office to audit the expenditure incurred as part of a project implemented by an NGO in Angola, which amounted to $502,928, had issued a qualified opinion in 2007 on $95,940 because of the lack of evidence for locally recruited staff costs. That qualified opinion should have led the administration to check the accuracy of the finding and potentially make an adjustment in the accounts.

129. UNHCR agreed in principle that audit certificates reflecting a qualified audit opinion could entail accounting adjustments, if it was established that the implementing partner owed money to UNHCR. This assessment was made, inter alia, through discussions and negotiations between the field and the implementing partner, with further advice provided by the relevant regional bureau, the Financial Control Section, the NGO Unit and the audit firms. Such assessments required time and could not be the subject of an automatic application. If justified, UNHCR committed itself to making adjustments to prior-year expenditure during the fiscal year 2008.

130. **UNHCR agreed with the Board's recommendation that it conduct an in-depth analysis of audit certificates in order to make potential adjustments to prior-year expenditure in the 2008 financial statements.**

**Non-compliance with audit thresholds**

131. UNHCR regulations state that the thresholds requiring the implementation of an audit should be applied globally for the same NGO in the same country. In that respect, annex 8.8 to chapter 4 of *UNHCR Manual* state that an audit certificate for each subproject or group of subprojects for the same NGO is required for projects with an overall budgetary value (of $100,000 for national NGOs and $300,000 for international NGOs). IOM004/2007 stresses this point in paragraph 14:

> "When a Government partner or national [international] NGO implements two or more subprojects with a value of less than $100,000 [$300,000] each but the overall budgetary value of the two or more subprojects is equal to or greater than $100,000 [$300,000], an audit certificate must be obtained."

132. This rule was not systematically applied, regardless of the financial year considered or the nature of the implementing partner. The Management Systems Renewal Project databases have made it possible to identify all the projects that, taken individually, had a budget lower than the audit threshold but, integrated into all the projects carried out by the implementing partners, exceeded this threshold. Thus, 41 subprojects were affected in 2004, 24 in 2005, 70 in 2006 and 130 in 2007.

133. **UNHCR agreed with the Board's recommendation that it should ensure that all the projects that individually or collectively exceed the audit threshold are effectively subject to an audit.**

**Project implementation in the United Republic of Tanzania**

134. During financial years 2005 to 2007, the regional UNHCR office in the United Republic of Tanzania implemented 10 projects each year on average, for an average annual amount of $9.5 million.

135. The subprojects generally contained an accurate description of the projects, allocated budget, expected workload and financial details, including a schedule of disbursements. While the overall quality of the agreements should be pointed out, the Board also noted that the agreements never attached a list of equipment made available or directly financed by UNHCR nor did they specify the location of the equipment identified.

136. **UNHCR agreed with the Board's recommendation that it include in its agreements signed with implementing partners, every time it is feasible, a list of equipment made available to them and that the local UNHCR office regularly update that list.**

## 14. Internal audit findings

137. In 2007, OIOS conducted audits of UNHCR activities in Argentina, Armenia, Brazil, Burundi, Chad, Colombia, Côte d'Ivoire, the Czech Republic, the Democratic Republic of the Congo, Guinea, Jordan (for Iraq), Kenya, Lebanon, Mozambique, the Philippines, the Russian Federation, the Sudan and the Syrian Arab Republic. OIOS also audited the activities of the Asset Management Board and official business travel.

138. Among the main findings contained in the OIOS reports were the following:

(a) Despite the efforts made in developing performance indicators, the results of numerous projects could not be quantified or measured;

(b) Certain implementing partners incurred ineligible expenses or failed to comply with UNHCR procurement rules;

(c) Consultants and United Nations Volunteers were recruited to perform administrative or supervisory tasks, which is contrary to UNHCR rules;

(d) The Director of a field office had not been informed of fraudulent purchase cases although he was ultimately responsible for following up on fraud cases;

(e) Certain premises were too big in view of the number of active staff members;

(f) In one of the offices, numerous non-expendable properties had been lost, which required the correction of the asset database as well as a comprehensive physical inventory;

(g) Several field offices did not fully comply with the minimum operating security standards.

139. Some of these findings are similar to those contained in the present report in the relevant sections and they explain the Board's concerns in those areas.

### 15. Write-offs and disposals

140. The administration informed the Board, in accordance with regulation 6.4 of the Financial Regulations and Rules of the United Nations and article 10.6 of the Financial Rules for the Voluntary Funds Administered by the High Commissioner, that expendable and non-expendable property written off amounted to $3,106,205, compared with $755,004 for 2006, that is, a 311 per cent increase, which was due for the most part to inventory clean-up operations. As stipulated in the financial rules, receivables were also written off, amounting to $488,951, compared with $275,989 for 2006, that is, a 77 per cent increase.

### 16. Ex gratia payments

141. In accordance with regulation 5.11 of the Financial Regulations and Rules of the United Nations and article 10.5 of the Financial Rules for the Voluntary Funds Administered by the High Commissioner, the administration indicated that UNHCR had made no ex gratia payments in 2007.

### 17. Cases of fraud and presumptive fraud

142. In accordance with the Financial Regulations and Rules of the United Nations, the administration reported 18 cases of fraud or presumptive fraud to the Board for the year ended 31 December 2007. These cases led to investigations conducted by the Office of the Inspector General of UNHCR. In 2006, UNHCR had reported 14 cases of fraud or presumptive fraud.

143. Fraud allegation cases were divided into three categories: the cases sent to the Human Resources Division and processed by that Division in 2007 (10 cases); the cases sent to the Division in 2007 that it had not yet finished processing (5 cases);

the cases sent to the Division in 2006 that were not included in the 2006 report (3 cases):

(a) A locally recruited staff member was suspected of abusing his authority by obtaining loans, gifts and services;

(b) A locally recruited staff member obtained a false medical certificate to justify his absence from 1 August 2006 to 29 September 2006;

(c) Two locally recruited staff members stole over 6,000 plastic covers and a printer;

(d) An international Professional was suspected of misconduct by obtaining monthly repayments of rental advances;

(e) A locally recruited staff member stole UNHCR ink cartridges, which he sold for a profit, extorted funds and harassed UNHCR partners;

(f) A locally recruited staff member had embezzled UNHCR funds from January 2005 to February 2007 and admitted to making several unauthorized withdrawals at the expense of UNHCR;

(g) A locally recruited staff member gave false career information to the United Nations and on his curriculum vitae;

(h) A voluntary interpreter carried out transactions for his own benefit;

(i) A UNHCR staff member produced forged hotel receipts as part of a medical evacuation in order to obtain 100 per cent of the daily subsistence allowance rate;

(j) A locally recruited staff member was involved in irregular banking transactions;

(k) A locally recruited staff member stole plastic covers;

(l) A locally recruited staff member produced a forged medical bill in exchange for a salary advance;

(m) Two locally recruited staff members were involved in the fraudulent payment of subsidies relating to refugee repatriation operations;

(n) A locally recruited staff member was reimbursed medical costs based on forged invoices and forged receipts with regard to medical treatment he had not received;

(o) A locally recruited staff member was reimbursed medical costs based on false information;

(p) A locally recruited staff member was suspected of having submitted a possible fraudulent claim to the Medical Insurance Plan.

## C. Acknowledgement

144. The Board of Auditors wishes to thank the United Nations High Commissioner for Refugees and his staff for the cooperation and assistance they provided to the Board's team.

(*Signed*) Philippe **Séguin**
First President of the Court of Accounts of France
Chairman, United Nations Board of Auditors, Lead Auditor

(*Signed*) Reynaldo A. **Villar**
Chairman, Philippine Commission on Audit

(*Signed*) Terence **Nombembe**
Auditor-General of the Republic of South Africa

30 June 2008

# Annex

## Analysis of the status of implementation of the Board's recommendations for the year ended 31 December 2006

| | *Subject* | *Paragraph reference*[a] | *First reported* | *Fully implemented* | *Partially implemented* | *Not implemented* |
|---|---|---|---|---|---|---|
| 1. | Staff in between assignments | 14 | 2005 | | × | |
| 2. | Treasury risk management | 35 | 2005 | | × | |
| 3. | Foreign exchange risk exposure | 40 | 2005 | | × | |
| 4. | Due date and payment of contributions | 42 | 2005 | | × | |
| 5. | Updating the status of bank accounts | 44 | 2006 | | | × |
| 6. | Communication between the Finance and Treasury Sections | 46 | 2006 | | × | |
| 7. | Full reconciliation of bank accounts | 51 | 2006 | | | × |
| 8. | Negative balances in petty cash accounts | 54 | 2006 | | | × |
| 9. | Submission of subproject monitoring reports | 57 | 2005 | × | | |
| 10. | Audit certificates received | 60 | 2004 | | × | |
| 11. | Assurance on the reported use of funds | 62 | 2006 | | × | |
| 12. | Integration of all subprojects into the Management Systems Renewed Project (MSRP) database | 65 | 2003 | | × | |
| 13. | Addressing discrepancies between MSRP and Livelink | 67 | 2005 | | × | |
| 14. | Expenditures to the Uganda Office | 71 | 2006 | | × | |
| 15. | Monitoring of subprojects | 74 | 2006 | | × | |
| 16. | Ensuring the validity of unliquidated obligations | 78 | 2006 | | × | |
| 17. | Clean-up of the assets database | 82 | 2005 | | × | |
| 18. | Reconciliation of purchases in accounts and in the database | 85 | 2005 | | × | |
| 19. | Reconciliation of physical inventory and database | 87 | 2005 | | × | |
| 20. | Timely annual inventory | 89 | 2005 | | × | |
| 21. | Timely write-offs | 92 | 2005 | × | | |
| 22. | Reporting decisions made by assets boards | 94 | 2005 | | × | |
| 23. | Shortening time for write-off approvals | 96 | 2005 | | × | |
| 24. | Recording accrued interests in appropriate accounts | 98 | 2006 | | × | |
| 25. | Cash-management policy | 101 | 2006 | × | | |
| 26. | Briefing kits | 106 | 2006 | | × | |
| 27. | Recruitment of a Deputy High Commissioner and Assistant High Commissioners | 108 | 2006 | × | | |
| 28. | Completion of performance appraisal reports of all staff members | 110 | 2006 | × | | |
| 29. | Filling vacant posts | 115 | 2006 | × | | |
| 30. | Reviewing the validity of external standby agreements | 120 | 2006 | | × | |
| 31. | Assessing the efficiency of emergency procedures | 122 | 2006 | × | | |
| 32. | Clarifying the issue of project personnel | 126 | 2006 | | × | |

| | *Subject* | *Paragraph reference*[a] | *First reported* | *Fully implemented* | *Partially implemented* | *Not implemented* |
|---|---|---|---|---|---|---|
| 33. | Reducing the time for approval of country assessments | 130 | 2006 | | × | |
| 34. | Stocks in Dubai | 132 | 2006 | × | | |
| 35. | Bringing stocks in line with required level | 134 | 2006 | × | | |
| 36. | Ensuring compliance with the minimum operating security standards and the minimum operating residential security standards | 138 | 2006 | | × | |
| 37. | Accuracy of demographic estimates | 142 | 2006 | × | | |
| 38. | Conflict-of-interest policies | 149 | 2006 | × | | |
| | **Total** | | | **11** | **24** | **3** |
| | **Percentage** | | | **29** | **63** | **8** |

[a] See *Official Records of the General Assembly, Sixty-second Session, Supplement No. 5E* (A/62/5/Add.5), chap. II.

# Chapter III
## Audit opinion

We have audited the accompanying financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR), comprising statements I to III, tables I to V and the supporting notes and schedules for the year ended 31 December 2007. These financial statements are the responsibility of the High Commissioner. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the High Commissioner, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the United Nations High Commissioner for Refugees as at 31 December 2007, and the results of its operations and its cash flows for the period then ended, in accordance with the United Nations system accounting standards.

Furthermore, in our opinion, the transactions of the United Nations High Commissioner for Refugees that have come to our notice or that we have tested as part of out audit have, in all significant respects, been in accordance with the Financial Rules for the Voluntary Funds Administered by the United Nations High Commissioner for Refugees and legislative authority.

Without qualifying our opinions expressed above, we draw attention to the following matters:

(a) As disclosed in note 5 (a) (ii) to the financial statements, $431.7 million out of $1,352 million of 2007 UNHCR expenditure consisted of instalments provided to implementing partners. We rely on the project audit reports of the independent external auditors of these UNHCR implementing partners to obtain assurance on the corresponding expenditure. Audit certificates were due by 30 April 2008 in respect of $309 million of expenditure. While there has been improvement compared with the previous year, we are of the view that UNHCR needs to further improve the rate of submission of audit certificates to enable us to fully satisfy ourselves of the validity of expenditure incurred by implementing partners;

(b) Note 15 to the financial statements discloses the value of non-expendable property. This value relies on an asset-tracking system whose deficiencies were pointed out in our previous reports. While some progress has been achieved in compiling the inventory, not all the deficiencies have been remedied, as evidenced by the discrepancies between the movements recorded during the year ended 31 December 2007 and the value disclosed in note 15. In addition, the value of expendable property inventories was not disclosed either in the face of the financial statements or in the notes as required by the United Nations system accounting

standards. We are concerned about the impact of both these deficiencies on the accuracy of UNHCR's property disclosure;

(c) As a result of the provision made in the accounts for end-of-service liabilities, including after-health service insurance liabilities, the reserves and fund balances reflected a deficit of $178 million. This highlights the need for UNHCR to identify funding to discharge these liabilities as and when they are due.

In accordance with article VII of the Financial Regulations and Rules of the United Nations, we have also issued a long-form report on our audit of the voluntary funds administered by the United Nations High Commissioner for Refugees.

(*Signed*) Philippe **Séguin**
First President of the Court of Accounts of France
Chairman, United Nations Board of Auditors, Lead Auditor

(*Signed*) Reynaldo A. **Villar**
Chairman, Philippine Commission on Audit

(*Signed*) Terence **Nombembe**
Auditor-General of the Republic of South Africa

30 June 2008

# Chapter IV

## Statement of the High Commissioner's responsibilities and approval of the financial statements

The United Nations High Commissioner for Refugees is ultimately responsible for the content and integrity of the financial statements contained in the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees, which are submitted to the Executive Committee of the High Commissioner's Programme and to the General Assembly of the United Nations.

To fulfil its responsibility, the Office of the United Nations High Commissioner for Refugees operates within prescribed accounting policies and standards and maintains systems of internal accounting controls and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to reviews by the Office of Internal Oversight Services and the United Nations Board of Auditors, during their respective audits.

In this context, the financial statements in chapter V below, comprising statements I to III, schedules 1 to 5, annexes to statements I and II, an appendix and supporting notes, were prepared in accordance with the Financial Rules for the Voluntary Funds Administered by the High Commissioner (A/AC.96/503/Rev.8) and the United Nations system accounting standards. In management's opinion, the accompanying financial statements present fairly the financial position of the Office as at 31 December 2007, and the results of its operations and its cash flows of individual programmes, funds and accounts for the year then ended.

The accounts are hereby

Approved:

(*Signed*) António **Guterres**
United Nations High Commissioner for Refugees

Certified:

(*Signed*) Colin G. **Mitchell**
Controller and Director,
Division of Financial and Administrative Management

Geneva
13 May 2008

# Chapter V
# Financial statements for the year ended 31 December 2007

## STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
### for the year ended 31 December 2007
### (In thousands of United States Dollars)

**STATEMENT I**

| | Schedule or Note Reference | Working Capital and Guarantee Fund | Annual Programme Fund | UN Regular Budget Fund | Supplementary Programme Fund | Junior Professional Officers Fund Note 2 (d) | Staff Benefits Fund Note 2 (d) | Medical Insurance Plan Note 2 (d) | 2007 | 2006 |
|---|---|---|---|---|---|---|---|---|---|---|
| **INCOME:** | | | | | | | | | | |
| Voluntary Contributions | Note 2 (f), Sch 1 | | 924 005 | 37 043 | 332 752 | 11 518 | | | 1 305 318 | 1 110 881 |
| Other/Miscellaneous Income | | | | | | | | | | |
| Interest Income | Note 2 (g) | 10 701 | | | | | | 1 313 | 12 014 | 5 232 |
| Currency-exchange adjustments | Note 2 (h) | 6 102 | | | | | | | 6 102 | 23 703 |
| Other/Miscellaneous Income | Note 2 (i) | 351 | 5 272 | | | | | 4 910 | 10 533 | 11 456 |
| **TOTAL INCOME** | | **17 154** | **929 277** | **37 043** | **332 752** | **11 518** | **0** | **6 223** | **1 333 967** | **1 151 272** |
| **EXPENDITURE:** | | | | | | | | | | |
| Expenditure | Note 2 (f) | 1 564 | 969 267 | 37 043 | 326 138 | 9 566 | 6 610 | 2 302 | 1 352 490 | 1 104 284 |
| **TOTAL EXPENDITURE** | | **1 564** | **969 267** | **37 043** | **326 138** | **9 566** | **6 610** | **2 302** | **1 352 490** | **1 104 284** |
| **EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE** | | **15 590** | **(39 990)** | **0** | **6 614** | **1 952** | **(6 610)** | **3 921** | **(18 523)** | **46 988** |
| Adjustments to Prior Years' Contributions | | | (1 249) | | (6 445) | (18) | | | (7 712) | (6 774) |
| Adjustments to Prior Years' Expenditure | | | 7 829 | | 3 493 | | (367 477) | | (356 155) | 6 926 |
| **NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE** | | **15 590** | **(33 410)** | **0** | **3 662** | **1 934** | **(374 087)** | **3 921** | **(382 390)** | **47 139** |
| Cancellation of Prior Years' Obligations | Sch 5 | | 7 186 | | 1 946 | | | | 9 132 | 14 729 |
| Transfer Supplementary Programme to Annual Programme | Note 2 (d) | | 32 616 | | (32 616) | | | | | |
| Transfer to/from other funds | Note 4 (b)(c)(d) | (15 590) | (3 102) | | 20 192 | (1 500) | | | | |
| **RESERVES AND FUND BALANCES, BEGINNING OF YEAR** | | 50 000 | 58 840 | | 55 402 | 6 777 | | 24 159 | 195 178 | 133 310 |
| **RESERVES AND FUND BALANCES, END OF YEAR** | | **50 000** | **62 130** | **0** | **48 586** | **7 211** | **(374 087)** | **28 080** | **(178 080)** | **195 178** |

## STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
### As at 31 December 2007
### (in thousands of United States Dollars)

**STATEMENT II**

| | Schedule or Note Reference | Working Capital and Guarantee Fund | Annual Programme Fund | UN Regular Budget Fund | Supplementary Programmes Fund | Junior Professional Officers *Note 2 (d)* | Staff Benefits Fund *Note 2 (d), 16* | Medical Insurance Plan *Note 2 (d)* | 2007 | 2006 |
|---|---|---|---|---|---|---|---|---|---|---|
| **ASSETS:** | | | | | | | | | | |
| Cash and term deposits | *Note 9* | 48 399 | 149 717 | | 67 349 | 7 211 | | 28 080 | 300 756 | 225 287 |
| Accounts receivable | | | | | | | | | | |
| Voluntary contributions receivable | *Sch1,2 Note 10* | | 47 967 | 1 057 | 18 289 | | | | 67 313 | 66 563 |
| Due from United Nations agencies | *Note 12* | | 1 768 | | | | | | 1 768 | 1 139 |
| Due from implementing agencies, net | *Note 2(n), 6* | | 417 | | | | | | 417 | 783 |
| Other receivables | *Note 13* | 1 057 | 28 110 | | | | | | 29 167 | 22 652 |
| Other assets | *Note 14* | 544 | 1 501 | | | | | | 2 045 | 13 122 |
| **TOTAL ASSETS** | | **50 000** | **229 480** | **1 057** | **85 638** | **7 211** | **0** | **28 080** | **401 466** | **329 545** |
| **LIABILITIES:** | | | | | | | | | | |
| Contributions received in advance | | | 57 049 | | | | | | 57 049 | 33 352 |
| Unliquidated obligations | *Sch 3,4,5* | | 71 032 | | 37 007 | | | | 108 039 | 84 154 |
| Accounts payable | *Note 16, 17* | | 39 269 | 1 057 | 45 | | 374 087 | | 414 458 | 16 861 |
| **TOTAL LIABILITIES** | | **0** | **167 350** | **1 057** | **37 052** | **0** | **374 087** | **0** | **579 546** | **134 367** |
| **RESERVES AND FUND BALANCES** | | **50 000** | **62 130** | **0** | **48 586** | **7 211** | **(374 087)** | **28 080** | **(178 080)** | **195 178** |
| **TOTAL LIABILITIES, RESERVES AND FUND BALANCES** | | **50 000** | **229 480** | **1 057** | **85 638** | **7 211** | **0** | **28 080** | **401 466** | **329 545** |

## STATEMENT OF CASH FLOWS
## For the Year ended 31 December 2007
## (in thousands of United States Dollars)

STATEMENT III

| | Working Capital and Guarantee Fund | Annual Programme Fund | UN Regular Budget Fund | Supplementary Progarmmes Fund | Junior Professional Officers Fund *Note 2 (d)* | Staff Benefits Fund *Note 2 (d)* | Medical Insurance Plan *Note 2 (d)* | 2007 | 2006 |
|---|---|---|---|---|---|---|---|---|---|
| **Cash Flows from Operating Activities** | | | | | | | | | |
| Net excess (shortfall) of income over expenditure (Statement 1) | 15 590 | (33 409) | | 3 662 | 1 934 | (374 087) | 3 921 | (8 303) | 47 139 |
| (Increase) decrease in contribution receivable | | 1 931 | (282) | (2 570) | 171 | | | (750) | 13 279 |
| (Increase) decrease in other accounts receivable | (282) | (6 496) | | | | | | (6 778) | 1 055 |
| (Increase) decrease in other assets | (544) | 11 621 | | | | | | 11 077 | (8 404) |
| Increase (decrease) in contributions received in advance | | 23 698 | | | | | | 23 698 | 23 254 |
| Increase (decrease) in unliquidated obligations | | 2 697 | | 21 187 | | | | 23 885 | 2 694 |
| Increase (decrease) in accounts payable | | 23 229 | 282 | | | 374 087 | | 23 511 | (1 798) |
| Less: Interest income | (10 701) | | | | | | (1 313) | (12 013) | (5 232) |
| Currency-exchange adjustments | (6 103) | | | | | | | (6 103) | (23 703) |
| **NET CASH FROM OPERATING ACTIVITIES** | **(2 039)** | **23 270** | **0** | **22 279** | **2 105** | **0** | **2 608** | **48 223** | **48 287** |
| **Cash flows from investing and financing Activities** | | | | | | | | | |
| Interest income | 10 701 | | | | | | 1 313 | 12 013 | 5 232 |
| Currency-exchange adjustments | 6 103 | | | | | | | 6 103 | 23 703 |
| **NET CASH FROM INVESTING AND FINANCING** | **16 803** | **0** | **0** | **0** | **0** | **0** | **1 313** | **18 116** | **28 935** |
| **Cash flows from other sources** | | | | | | | | | |
| Cancellation of prior years obligations | | 7 186 | | 1 946 | | | | 9 132 | 14 729 |
| Transfer to (from) other funds | (15 590) | 29 514 | | (12 423) | (1 500) | | | | |
| **NET CASH FROM OTHER SOURCES** | **(15 590)** | **36 699** | **0** | **(10 477)** | **(1 500)** | **0** | **0** | **9 132** | **14 729** |
| Net Increase (decrease) in cash and term deposits | (826) | 59 969 | | 11 801 | 606 | | 3 921 | 75 471 | 91 950 |
| **Cash and term deposits at beginning of year** | 49 225 | 89 748 | | 55 548 | 6 605 | | 24 159 | 225 286 | 133 335 |
| **CASH AND TERM DEPOSITS AT END OF YEAR** | **48 399** | **149 717** | **0** | **67 349** | **7 211** | **0** | **28 080** | **300 756** | **225 286** |

**Contributions by Programme - All Funds**
**As at 31 December 2007**
**(in thousands of United States Dollars)**

**Schedule 1 Report 1**

| ANNUAL PROGRAMME FUND | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| ***FIELD OPERATIONS*** | | | | |
| ***AFRICA*** | | | | |
| **AFRICA OVERALL** | **0** | **63 634** | **0** | **63 634** |
| ***WEST AFRICA*** | | | | |
| WEST AFRICA OVERALL | 0 | 12 096 | 0 | 12 096 |
| BENIN | 0 | 17 | 0 | 17 |
| COTE D'IVOIRE | 0 | 2 527 | 0 | 2 527 |
| GAMBIA | 0 | 42 | 0 | 42 |
| GHANA | 29 | 1 930 | 0 | 1 958 |
| GUINEA | 0 | 2 248 | 0 | 2 248 |
| LIBERIA | 989 | 18 156 | 905 | 20 050 |
| NIGERIA | 43 | 71 | 0 | 114 |
| SENEGAL | 0 | 42 | 0 | 42 |
| SIERRA LEONE | 0 | 2 391 | 0 | 2 391 |
| **WEST AFRICA** | **1 060** | **39 518** | **905** | **41 484** |
| ***EAST AND HORN OF AFRICA*** | | | | |
| EAST & HORN OF AFRICA OVERALL | 0 | 20 159 | 0 | 20 159 |
| DJIBOUTI | 0 | 29 | 0 | 29 |
| ERITREA | 0 | 1 607 | 0 | 1 607 |
| ETHIOPIA | 0 | 8 983 | 0 | 8 983 |
| KENYA | 526 | 18 484 | 1 105 | 20 115 |
| **SOMALIA** | 0 | 5 774 | 0 | 5 774 |
| SUDAN | 0 | 11 013 | 0 | 11 013 |
| UGANDA | 418 | 9 068 | 306 | 9 792 |
| **EAST AND HORN OF AFRICA** | **944** | **75 115** | **1 411** | **77 470** |
| ***CENTRAL AFRICA AND GREAT LAKES*** | | | | |
| CENTRAL AFRICA & GREAT LAKES | 0 | 29 639 | 0 | 29 639 |
| COUNTRIES IN CENTRAL AFRICA | 0 | 342 | 0 | 342 |
| BURUNDI | 1 063 | 25 172 | 568 | 26 803 |
| CAMEROON | 0 | 578 | 0 | 578 |
| CENTRAL AFRICAN REPUBLIC | 26 | 2 422 | 0 | 2 447 |
| CHAD | 2 341 | 58 142 | 771 | 61 254 |
| THE REPUBLIC OF THE CONGO | 0 | 1 162 | 0 | 1 162 |
| DEMOCRATIC REP OF THE CONGO | 448 | 8 926 | 0 | 9 373 |
| GABON | 0 | 233 | 0 | 233 |
| RWANDA | 0 | 2 582 | 110 | 2 692 |
| UNITED REPUBLIC OF TANZANIA | 1 974 | 15 217 | 260 | 17 451 |
| **CENTRAL AFRICA AND GREAT LAKES** | **5 851** | **144 415** | **1 709** | **151 975** |
| ***SOUTHERN AFRICA*** | | | | |
| SOUTHERN AFRICA OVERALL | 89 | 4 926 | 0 | 5 016 |
| ANGOLA | 256 | 3 145 | 0 | 3 401 |
| BOTSWANA | 0 | 284 | 0 | 284 |
| MALAWI | 0 | 64 | 0 | 64 |
| NAMIBIA | 0 | 617 | 0 | 617 |
| SOUTH AFRICA | 50 | 557 | 0 | 607 |
| ZAMBIA | 689 | 2 303 | 0 | 2 991 |
| **SOUTHERN AFRICA** | **1 083** | **11 896** | **0** | **12 979** |
| **AFRICA** | **8 938** | **334 579** | **4 025** | **347 542** |

**Contributions by Programme - All Funds**
**As at 31 December 2007**
**(In thousands of United States Dollars)**

**Schedule 1 Report 1**

| ANNUAL PROGRAMME FUND | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| ***MENA*** | | | | |
| **MENA OVERALL** | **0** | **972** | **0** | **972** |
| ***NORTH AFRICA*** | | | | |
| NORTH AFRICA OVERALL | 0 | 1 987 | 0 | 1 987 |
| ALGERIA | 488 | 3 646 | 0 | 4 134 |
| LIBYAN ARAB JAMAHIRIYA | 0 | 15 | 0 | 15 |
| MAURITANIA | 73 | 649 | 0 | 722 |
| MOROCCO | 0 | 455 | 0 | 455 |
| **NORTH AFRICA** | **561** | **6 753** | **0** | **7 314** |
| ***MIDDLE EAST*** | | | | |
| MIDDLE EAST OVERALL | 0 | 5 551 | 0 | 5 551 |
| EGYPT | 138 | 1 444 | 0 | 1 582 |
| IRAQ | 0 | 1 182 | 0 | 1 182 |
| JORDAN | 40 | 1 562 | 0 | 1 602 |
| LEBANON | 436 | 3 123 | 0 | 3 559 |
| SAUDI ARABIA | 0 | 314 | 0 | 314 |
| SYRIAN ARAB REPUBLIC | 23 | 1 333 | 0 | 1 356 |
| YEMEN | 0 | 3 362 | 0 | 3 362 |
| **MIDDLE EAST** | **637** | **17 870** | **0** | **18 507** |
| **MENA** | **1 198** | **25 595** | **0** | **26 793** |
| **ASIA AND THE PACIFIC** | | | | |
| **ASIA AND PACIFIC OVERALL** | **0** | **2 006** | **0** | **2 006** |
| ***SOUTH ASIA*** | | | | |
| BANGLADESH | 263 | 3 160 | 0 | 3 423 |
| INDIA | 0 | 1 891 | 0 | 1 891 |
| NEPAL | 189 | 5 152 | 0 | 5 340 |
| SRI LANKA | 0 | 20 515 | 0 | 20 515 |
| **SOUTH ASIA** | **452** | **30 718** | **0** | **31 170** |
| ***EAST ASIA AND THE PACIFIC*** | | | | |
| EAST ASIA AND PACIFIC OVERALL | 0 | 7 607 | 0 | 7 607 |
| CAMBODIA | 0 | 101 | 0 | 101 |
| CHINA | 0 | 305 | 0 | 305 |
| INDONESIA | 0 | 307 | 0 | 307 |
| MALAYSIA | 0 | 1 176 | 0 | 1 176 |
| MONGOLIA | 0 | 378 | 0 | 378 |
| PAPUA NEW GUINEA | 0 | 84 | 0 | 84 |
| REPUBLIC OF KOREA | 0 | 22 | 0 | 22 |
| MYANMAR | 316 | 5 035 | 0 | 5 351 |
| THAILAND | 0 | 6 157 | 0 | 6 157 |
| TIMOR-LESTE | 0 | 1 | 0 | 1 |
| VIET NAM | 0 | 43 | 0 | 43 |
| OTHER COUNTRIES EAST ASIA | 0 | 25 | 0 | 25 |
| **EAST ASIA AND THE PACIFIC** | **316** | **21 241** | **0** | **21 557** |

**Contributions by Programme - All Funds**
**As at 31 December 2007**
**(in thousands of United States Dollars)**

**Schedule 1 Report 1**

| ANNUAL PROGRAMME FUND | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| ***SOUTH-WEST ASIA*** | | | | |
| SOUTH-WEST ASIA OVERALL | 1 316 | 38 897 | 0 | 40 213 |
| AFGHANISTAN | 2 158 | 46 843 | 276 | 49 276 |
| ISLAMIC REPUBLIC OF IRAN | 360 | 2 264 | 0 | 2 625 |
| PAKISTAN | 446 | 6 504 | 0 | 6 950 |
| **SOUTH-WEST ASIA** | **4 280** | **94 508** | **276** | **99 064** |
| ***CENTRAL ASIA*** | | | | |
| CENTRAL ASIA OVERALL | 69 | 2 813 | 0 | 2 882 |
| KAZAKHSTAN | 49 | 161 | 0 | 210 |
| TURKMENISTAN | 23 | 209 | 0 | 232 |
| CENTRAL ASIA | 142 | 3 182 | 0 | 3 324 |
| **ASIA AND THE PACIFIC** | 5 189 | 151 656 | 276 | 157 121 |
| ***EUROPE*** | | | | |
| **EUROPE OVERALL** | **0** | **100** | **0** | **100** |
| ***EASTERN EUROPE*** | | | | |
| EASTERN EUROPE OVERALL | 483 | 6 281 | 0 | 6 764 |
| ARMENIA | 0 | 199 | 0 | 199 |
| AZERBAIJAN | 127 | 1 526 | 0 | 1 653 |
| BELARUS | 78 | 332 | 0 | 410 |
| GEORGIA | 138 | 1 486 | 0 | 1 624 |
| RUSSIAN FEDERATION | 335 | 6 390 | 0 | 6 725 |
| UKRAINE | 179 | 90 | 0 | 270 |
| **EASTERN EUROPE** | **1 340** | **16 305** | **0** | **17 645** |
| ***CENTRAL EUROPE*** | | | | |
| OTHER COUNTRIES IN CENT EUROPE | 0 | 60 | 0 | 60 |
| CENT EUROPE AND BALTIC STATES | 0 | 2 191 | 0 | 2 191 |
| CYPRUS | 0 | 37 | 0 | 37 |
| TURKEY | 255 | 246 | 0 | 501 |
| **CENTRAL EUROPE** | **255** | **2 534** | **0** | **2 789** |
| ***WESTERN EUROPE*** | | | | |
| WESTERN EUROPE OVERALL | 0 | 1 300 | 0 | 1 300 |
| AUSTRIA | 0 | 60 | 0 | 60 |
| BELGIUM | 94 | 50 | 0 | 144 |
| FRANCE | 0 | 536 | 0 | 536 |
| GERMANY | 0 | 519 | 0 | 519 |
| IRELAND | 50 | 101 | 0 | 151 |
| ITALY | 278 | 828 | 0 | 1 106 |
| SPAIN | 0 | 487 | 0 | 487 |
| SWEDEN | 8 | 164 | 0 | 171 |
| SWITZERLAND | 12 | 102 | 0 | 114 |
| UNITED KINGDOM | 0 | 450 | 0 | 450 |
| **WESTERN EUROPE** | **442** | **4 597** | **0** | **5 038** |
| ***SOUTH EASTERN EUROPE*** | | | | |
| SOUTH EASTERN EUROPE OVERALL | 0 | 11 021 | 0 | 11 021 |
| BOSNIA AND HERZEGOVINA | 168 | 507 | 0 | 675 |
| CROATIA | 209 | 430 | 0 | 640 |
| MONTENEGRO, THE REPUBLIC OF | 119 | 383 | 0 | 502 |
| SERBIA | 366 | 4 741 | 0 | 5 107 |
| SOUTH EASTERN EUROPE | 862 | 17 082 | 0 | 17 945 |
| **EUROPE** | **2 899** | **40 617** | **0** | **43 516** |

**Contributions by Programme - All Funds**
**As at 31 December 2007**
**(In thousands of United States Dollars)**

**Schedule 1 Report 1**

| ANNUAL PROGRAMME FUND | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| ***AMERICAS*** | | | | |
| **SOUTH AMERICA OVERALL** | **0** | **1 194** | **0** | **1 194** |
| ***NORTHERN SOUTH AMERICA*** | | | | |
| NORTHERN SOUTH AMERICA OVERALL | 0 | 3 778 | 0 | 3 778 |
| VENEZUELA REGIONAL OFFICE | 111 | 715 | 0 | 826 |
| ECUADOR | 591 | 4 254 | 0 | 4 845 |
| COLOMBIA | 44 | 552 | 0 | 597 |
| COSTA RICA | 40 | 828 | 0 | 868 |
| PANAMA | 40 | 246 | 0 | 286 |
| **NORTHERN SOUTH AMERICA** | **826** | **10 373** | **0** | **11 199** |
| ***SOUTHERN SOUTH AMERICA*** | | | | |
| SOUTHERN SOUTH AMERICA OVERALL | 0 | 1 145 | 0 | 1 145 |
| ARGENTINA REGIONAL OFFICE | 0 | 139 | 0 | 139 |
| BRAZIL | 0 | 3 | 0 | 3 |
| **SOUTHERN SOUTH AMERICA** | **0** | **1 287** | **0** | **1 287** |
| ***CENTRAL AMERICA AND MEXICO*** | | | | |
| CENTRAL AMERICA OVERALL | 0 | 641 | 0 | 641 |
| MEXICO REGIONAL OFFICE | 0 | 5 | 0 | 5 |
| **CENTRAL AMERICA AND MEXICO** | **0** | **646** | **0** | **646** |
| ***NORTH AMERICA AND CARIBBEAN*** | | | | |
| NORTH AMERICA & THE CARIBBEAN | 0 | 1 898 | 0 | 1 898 |
| UNITED STATES OF AMERICA | 0 | 186 | 0 | 186 |
| CANADA | 0 | 3 | 0 | 3 |
| **NORTH AMERICA AND CARIBBEAN** | **0** | **2 087** | **0** | **2 087** |
| **AMERICAS** | **826** | **15 588** | **0** | **16 415** |
| **FIELD OPERATIONS OVERALL** | **0** | **3 000** | **0** | **3 000** |
| **FIELD OPERATIONS** | **19 050** | **571 835** | **4 301** | **594 387** |
| ***GLOBAL PROGRAMMES*** | | | | |
| EXECUTIVE DIRECTION AND MGT | 0 | 88 | 0 | 88 |
| DIV INT PROTECTION SERVICES | 22 | 3 022 | 0 | 3 045 |
| DIV EXTERNAL RELATIONS | 0 | 105 | 0 | 105 |
| DEPARTMENT OF OPERATIONS | 84 | 9 788 | 1 391 | 11 263 |
| GLOBAL SERVICE CENTRE | 0 | 0 | 775 | 775 |
| GLOBAL PROGRAMMES OVERALL | 0 | 15 237 | 0 | 15 237 |
| **GLOBAL PROGRAMMES** | **106** | **28 240** | **2 166** | **30 513** |
| ***HEADQUARTERS*** | | | | |
| EXECUTIVE DIRECTION AND MGT | 0 | 431 | 0 | 431 |
| DIV INT PROTECTION SERVICES | 3 | 150 | 0 | 153 |
| DEPARTMENT OF OPERATIONS | 10 | 63 | 0 | 73 |
| HEADQUARTERS OVERALL | 0 | 23 095 | 0 | 23 095 |
| **HEADQUARTERS** | **12** | **23 739** | **0** | **23 751** |
| **OPERATIONAL RESERVE** | **189** | **12 808** | **0** | **12 997** |
| **UNEARMARKED** | **255** | **262 102** | **0** | **262 357** |
| **Total ANNUAL PROGRAMME FUND** | **19 613** | **897 924** | **6 468** | **924 005** |

**Contributions by Programme - All Funds**
**As at 31 December 2007**
**(in thousands of United States Dollars)**

**Schedule 1 Report 1**

| UN REGULAR BUDGET FUND | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| HEADQUARTERS | 1 057 | 35 986 | 0 | 37 043 |
| TOTAL UN REGULAR BUDGET FUND | 1 057 | 35 986 | 0 | 37 043 |

**Contributions by Programme - All Funds**
**As at 31 December 2007**
**(in thousands of United States Dollars)**

**Schedule 1 Report 1**

| JUNIOR PROFESSIONAL OFFICERS | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| GLOBAL PROGRAMMES | 0 | 11 518 | 0 | 11 518 |
| TOTAL JUNIOR PROFESSIONAL OFFICERS | 0 | 11 518 | 0 | 11 518 |

**Contributions by Programme - All Funds**
**As at 31 December 2007**
**(in thousands of United States Dollars)**

**Schedule 1 Report 1**

| SUPPLEMENTARY PROGRAMMES FUND | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| ***FIELD OPERATIONS*** | | | | |
| ***AFRICA*** | | | | |
| **AFRICA OVERALL** | **0** | **12 788** | **0** | **12 788** |
| **WEST AFRICA** | | | | |
| COTE D'IVOIRE | 140 | 984 | 0 | 1 124 |
| LIBERIA | 0 | 1 515 | 0 | 1 515 |
| **WEST AFRICA** | **140** | **2 499** | **0** | **2 639** |
| ***EAST AND HORN OF AFRICA*** | | | | |
| DJIBOUTI | 0 | 93 | 0 | 93 |
| ETHIOPIA | 137 | 2 403 | 0 | 2 541 |
| KENYA | 0 | 2 203 | 188 | 2 391 |
| SOMALIA | 2 003 | 7 294 | 0 | 9 297 |
| SUDAN | 1 322 | 40 784 | 732 | 42 838 |
| UGANDA | 296 | 7 444 | 0 | 7 740 |
| **EAST AND HORN OF AFRICA** | **3 758** | **60 221** | **920** | **64 900** |
| ***CENTRAL AFRICA AND GREAT LAKES*** | | | | |
| CENTRAL AFRICA & GREAT LAKES | 0 | 121 | 0 | 121 |
| CENTRAL AFRICAN REPUBLIC | 0 | 2 050 | 0 | 2 050 |
| CHAD | 279 | 7 639 | 0 | 7 918 |
| THE REPUBLIC OF THE CONGO | 0 | 198 | 0 | 198 |
| DEMOCRATIC REP OF THE CONGO | 1 018 | 39 656 | 414 | 41 087 |
| UNITED REPUBLIC OF TANZANIA | 360 | 1 170 | 37 | 1 567 |
| **CENTRAL AFRICA AND GREAT LAKES** | **1 657** | **50 832** | **450** | **52 939** |
| **AFRICA** | 5 555 | 126 339 | 1 371 | 133 265 |
| ***MENA*** | | | | |
| **MENA OVERALL** | **73** | **55 800** | **0** | **55 873** |
| ***NORTH AFRICA*** | | | | |
| NORTH AFRICA OVERALL | 216 | 608 | 0 | 824 |
| ALGERIA | 7 | 19 | 0 | 26 |
| LIBYAN ARAB JAMAHIRIYA | 5 | 13 | 0 | 18 |
| MAURITANIA | 103 | 3 344 | 0 | 3 448 |
| MOROCCO | 156 | 438 | 0 | 594 |
| TUNISIA | 6 | 16 | 0 | 22 |
| WESTERN SAHARA | 0 | 2 944 | 0 | 2 944 |
| **NORTH AFRICA** | **492** | **7 383** | **0** | **7 875** |
| ***MIDDLE EAST*** | | | | |
| MIDDLE EAST OVERALL | 0 | 32 373 | 0 | 32 373 |
| IRAQ | 0 | 16 857 | 0 | 16 857 |
| JORDAN | 1 346 | 9 216 | 0 | 10 562 |
| LEBANON | 0 | 696 | 0 | 696 |
| SYRIAN ARAB REPUBLIC | 0 | 24 968 | 0 | 24 968 |
| YEMEN | 0 | 645 | 0 | 645 |
| **MIDDLE EAST** | **1 346** | **84 755** | **0** | **86 101** |
| **MENA** | **1 911** | **147 937** | **0** | **149 849** |

Schedule 1 Report 1

| SUPPLEMENTARY PROGRAMMES FUND | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| ***ASIA AND THE PACIFIC*** | | | | |
| ***SOUTH-WEST ASIA*** | | | | |
| PAKISTAN | 0 | 1 605 | 0 | 1 605 |
| **SOUTH-WEST ASIA** | **0** | **1 605** | **0** | **1 605** |
| **ASIA AND THE PACIFIC** | **0** | **1 605** | **0** | **1 605** |
| ***EUROPE*** | | | | |
| ***CENTRAL EUROPE*** | | | | |
| TURKEY | 0 | 265 | 0 | 265 |
| **CENTRAL EUROPE** | **0** | **265** | **0** | **265** |
| **EUROPE** | **0** | **265** | **0** | **265** |
| ***AMERICAS*** | | | | |
| ***NORTHERN SOUTH AMERICA*** | | | | |
| COLOMBIA | 881 | 14 080 | 0 | 14 961 |
| **NORTHERN SOUTH AMERICA** | **881** | **14 080** | **0** | **14 961** |
| **AMERICAS** | 881 | 14 080 | 0 | 14 961 |
| **FIELD OPERATIONS** | **8 347** | **290 227** | **1 371** | **299 945** |
| ***GLOBAL PROGRAMMES*** | | | | |
| DEPARTMENT OF OPERATIONS | 0 | 8 771 | 0 | 8 771 |
| OTHER GLOBAL PROGRAMMES | 826 | 21 818 | 0 | 22 644 |
| GLOBAL PROGRAMMES OVERALL | 0 | 815 | 0 | 815 |
| ***GLOBAL PROGRAMMES*** | **826** | **31 403** | **0** | **32 229** |
| ***HEADQUARTERS*** | | | | |
| DEPARTMENT OF OPERATIONS | 151 | 426 | 0 | 578 |
| **HEADQUARTERS** | **151** | **426** | **0** | **578** |
| **Total SUPPLEMENTARY PROGRAMME FUND** | **9 325** | **322 056** | **1 371** | **332 752** |

**Contributions by Programme - All Funds**
**For the Year Ending: 31 December 2007**
**(in thousands of United States Dollars)**

Schedule 1 - Report 2

| ANNUAL PROGRAMME FUND | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| ***DONOR*** | | | | |
| ***Governmental Donors*** | | | | |
| Angola | 256 | 62 | 0 | 317 |
| Algeria | 0 | 60 | 0 | 60 |
| Argentina | 0 | 20 | 0 | 20 |
| Australia | 0 | 14 308 | 0 | 14 308 |
| Austria | 0 | 2 132 | 0 | 2 132 |
| Belgium | 265 | 8 052 | 0 | 8 317 |
| Benin | 5 | 0 | 0 | 5 |
| Burundi | 0 | 1 | 0 | 1 |
| Bermuda | 0 | 5 | 0 | 5 |
| Brazil | 0 | 30 | 0 | 30 |
| Bulgaria | 0 | 5 | 0 | 5 |
| Canada | 25 | 25 771 | 0 | 25 796 |
| Chile | 0 | 80 | 0 | 80 |
| China | 0 | 250 | 0 | 250 |
| Colombia | 0 | 525 | 0 | 525 |
| Costa Rica | 0 | 16 | 0 | 16 |
| Croatia | 0 | 25 | 0 | 25 |
| Cyprus | 51 | 79 | 0 | 129 |

**Contributions by Programme - All Funds**
**For the Year Ending: 31 December 2007**
**(in thousands of United States Dollars)**

**Schedule 1 - Report 2**

| ANNUAL PROGRAMME FUND | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| Czech Republic | 0 | 258 | 0 | 258 |
| Denmark | 745 | 39 917 | 0 | 40 661 |
| Estonia | 0 | 81 | 0 | 81 |
| Finland | 0 | 22 666 | 0 | 22 666 |
| France | 0 | 18 334 | 0 | 18 334 |
| Germany | 0 | 22 136 | 4 301 | 26 437 |
| Greece | 0 | 1 480 | 0 | 1 480 |
| Holy See | 0 | 96 | 0 | 96 |
| Hungary | 0 | 39 | 775 | 815 |
| Iceland | 200 | 0 | 0 | 200 |
| India | 0 | 10 | 0 | 10 |
| Ireland | 50 | 23 837 | 0 | 23 887 |
| Italy | 335 | 12 108 | 0 | 12 442 |
| Jamaica | 0 | 3 | 0 | 3 |
| Japan | 27 | 59 440 | 0 | 59 466 |
| Kuwait | 0 | 700 | 0 | 700 |
| Latvia | 0 | 31 | 0 | 31 |
| Liechtenstein | 0 | 133 | 0 | 133 |
| Luxembourg | 0 | 10 042 | 0 | 10 042 |
| Mexico | 0 | 103 | 0 | 103 |
| Monaco | 0 | 0 | 0 | 0 |
| Morocco | 0 | 75 | 0 | 75 |
| Netherlands | 268 | 66 718 | 0 | 66 986 |
| New Zealand | 0 | 3 309 | 0 | 3 309 |
| Norway | 0 | 42 205 | 140 | 42 345 |
| Oman | 0 | 100 | 0 | 100 |
| Pakistan | 0 | 6 029 | 0 | 6 029 |
| Philippines | 0 | 13 | 0 | 13 |
| Poland | 0 | 300 | 0 | 300 |
| Portugal | 0 | 1 775 | 0 | 1 775 |
| Republic of Korea | 0 | 2 002 | 0 | 2 002 |

**Contributions by Programme - All Funds**
**For the Year Ending: 31 December 2007**
**(in thousands of United States Dollars)**

**Schedule 1 - Report 2**

| ANNUAL PROGRAMME FUND | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| Romania | 0 | 154 | 0 | 154 |
| Russian Federation | 0 | 2 000 | 0 | 2 000 |
| Saudi Arabia | 0 | 414 | 0 | 414 |
| Singapore | 0 | 10 | 0 | 10 |
| Slovakia | 0 | 13 | 0 | 13 |
| Slovenia | 0 | 30 | 0 | 30 |
| South Africa | 0 | 268 | 0 | 268 |
| Spain | 1 118 | 23 135 | 0 | 24 252 |
| Sweden | 0 | 75 844 | 0 | 75 844 |
| Switzerland | 12 | 16 894 | 1 251 | 18 157 |
| Thailand | 0 | 20 | 0 | 20 |
| Turkey | 0 | 200 | 0 | 200 |
| United Arab Emirates | 0 | 53 | 0 | 53 |
| United Kingdom | 52 | 47 620 | 0 | 47 673 |
| United States of America | 649 | 251 678 | 0 | 252 327 |
| Venezuela | 0 | 5 | 0 | 5 |
| Yemen | 0 | 2 | 0 | 2 |
| **Governmental Donors** | **4 056** | **803 700** | **6 468** | **814 224** |
| **European Commission** | **14 706** | **50 998** | **0** | **65 704** |
| ***Intergovernmental Donors*** | | | | |
| Prog National Multisectoriel de Lutte contre le SIDA | 482 | 0 | 0 | 482 |
| GL Initiative Project on HIV/AIDS | 0 | 1 210 | 0 | 1 210 |
| The Council of Europe | 1 | 6 | 0 | 7 |
| ISESCO | 0 | 42 | 0 | 42 |
| OPEC Fund for Int'l Dvlpmt | 0 | 1 193 | 0 | 1 193 |
| **Intergovernmental Donors** | **483** | **2 451** | **0** | **2 934** |
| ***UN Donors*** | | | | |
| United Nations Children's Fund | 8 | 52 | 0 | 60 |
| Common Humanitarian Fund Sudan | 0 | 52 | 0 | 52 |
| CERF | 0 | 12 831 | 0 | 12 831 |
| UN Programme on HIV/AIDS | 50 | 2 546 | 0 | 2 595 |
| UN Development Programme | 0 | 30 | 0 | 30 |
| UN Trust Fund Human Security | 224 | 566 | 0 | 790 |
| UN Peacebuilding Fund | 0 | 700 | 0 | 700 |
| WFP World Food Programme | 0 | 1 | 0 | 1 |
| UN Devlpmt Fund for Women | 0 | 2 | 0 | 2 |
| **UN Donors** | **281** | **16 780** | **0** | **17 061** |

**Contributions by Programme - All Funds**
**For the Year Ending: 31 December 2007**
**(in thousands of United States Dollars)**

**Schedule 1 - Report 2**

| ANNUAL PROGRAMME FUND | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| **Private Donors** | | | | |
| Private Donors in Angola | 0 | 50 | 0 | 50 |
| Private donors in Azerbaijan | 0 | 200 | 0 | 200 |
| Private Donors in Austria | 0 | 1 | 0 | 1 |
| Private Donors in Australia | 0 | 2 719 | 0 | 2 719 |
| Private Donors in Belgium | 0 | 3 | 0 | 3 |
| Private Donors in Canada | 0 | 1 041 | 0 | 1 041 |
| Private Donors in China | 0 | 68 | 0 | 68 |
| Private Donors in Côte d'Ivoire | 0 | 21 | 0 | 21 |
| Private Donors in Cyprus | 0 | 27 | 0 | 27 |
| Private Donors in Finland | 0 | 5 | 0 | 5 |
| Private Donors in France | 0 | 1 158 | 0 | 1 158 |
| Private Donors in Germany | 0 | 913 | 0 | 913 |
| Private Donors in Greece | 0 | 465 | 0 | 465 |
| Private Donors in Italy | 0 | 4 443 | 0 | 4 443 |
| Private Donors in Iran (Islamic Republic of) | 0 | 5 | 0 | 5 |
| Private Donors in Japan | 0 | 2 215 | 0 | 2 215 |
| Private donors in Kenya | 0 | 51 | 0 | 51 |
| Private donors Malaysia | 0 | 2 | 0 | 2 |
| Private Donors in Monaco | 0 | 57 | 0 | 57 |
| Private Donors in Netherlands | 0 | 3 070 | 0 | 3 070 |
| Private donors in Nepal | 0 | 14 | 0 | 14 |
| Private Donors in Norway | 0 | 3 | 0 | 3 |
| Private Donors in Panama | 0 | 50 | 0 | 50 |
| Private donors in Portugal | 0 | 7 | 0 | 7 |
| Private Donors in Rep of Korea | 0 | 51 | 0 | 51 |
| Private Donors in San Marino | 0 | 7 | 0 | 7 |
| Private Donors in Saudi Arabia | 0 | 52 | 0 | 52 |
| Private Donors in Spain | 88 | 3 706 | 0 | 3 793 |
| Private Donors in Sweden | 0 | 291 | 0 | 291 |
| Private Donors in Switzerland | (0) | 382 | 0 | 382 |
| Private Donors in Turkey | 0 | 5 | 0 | 5 |
| Private Donors in UAE | 0 | 16 | 0 | 16 |
| Private Donors in UK | 0 | 130 | 0 | 130 |
| Private Donors in USA | 0 | 2 768 | 0 | 2 768 |
| **Private Donors** | **87** | **23 995** | **0** | **24 082** |
| **Total ANNUAL PROGRAMME FUND** | **19 613** | **897 924** | **6 468** | **924 005** |

## Contributions by Programme - All Funds
## For the Year Ending: 31 December 2007
## (in thousands of United States Dollars)

**Schedule 1 - Report 2**

| UN REGULAR BUDGET FUND | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| *DONOR* | | | | |
| UN Donors | 1 057 | 35 986 | 0 | 37 043 |
| TOTAL UN REGULAR BUDGET FUND | 1 057 | 35 986 | 0 | 37 043 |

**Contributions by Programme - All Funds**
**For the Year Ending: 31 December 2007**
**(in thousands of United States Dollars)**

**Schedule 1 - Report 2**

| JUNIOR PROFESSIONAL OFFICERS | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| ***DONOR*** | | | | |
| ***Governmental Donors*** | | | | |
| Austria | 0 | 123 | 0 | 123 |
| Belgium | 0 | 301 | 0 | 301 |
| Canada | 0 | 224 | 0 | 224 |
| Denmark | 0 | 971 | 0 | 971 |
| Finland | 0 | 602 | 0 | 602 |
| France | 0 | 908 | 0 | 908 |
| Germany | 0 | 402 | 0 | 402 |
| Ireland | 0 | 137 | 0 | 137 |
| Japan | 0 | 498 | 0 | 498 |
| Liechtenstein | 0 | 139 | 0 | 139 |
| Luxembourg | 0 | 121 | 0 | 121 |
| Netherlands | 0 | 2 053 | 0 | 2 053 |
| Norway | 0 | 923 | 0 | 923 |
| Republic of Korea | 0 | 196 | 0 | 196 |
| Spain | 0 | 936 | 0 | 936 |
| Sweden | 0 | 721 | 0 | 721 |
| Switzerland | 0 | 382 | 0 | 382 |
| United States of America | 0 | 1 980 | 0 | 1 980 |
| **Governmental Donors** | **0** | **11 616** | **0** | **11 616** |
| **Total JUNIOR PROFESSIONAL OFFICERS** | **0** | **11 616** | **0** | **11 616** |

## Contributions by Programme - All Funds
## For the Year Ending: 31 December 2007
## (in thousands of United States Dollars)

**Schedule 1 - Report 2**

| SUPPLEMENTARY PROGRAMME FUND | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| ***DONOR*** | | | | |
| ***Governmental Donors*** | | | | |
| Australia | 0 | 2 381 | 0 | 2 381 |
| Austria | 0 | 295 | 0 | 295 |
| Belgium | 1 461 | 1 873 | 0 | 3 334 |
| Canada | 0 | 9 643 | 0 | 9 643 |
| Croatia | 0 | 5 | 0 | 5 |
| Czech Republic | 0 | 139 | 0 | 139 |
| Denmark | 0 | 16 313 | 0 | 16 313 |
| Estonia | 0 | 78 | 0 | 78 |
| Finland | 0 | 1 094 | 0 | 1 094 |
| France | 0 | 1 898 | 0 | 1 898 |
| Germany | 0 | 5 076 | 1 371 | 6 446 |
| Greece | 0 | 270 | 0 | 270 |
| Holy See | 0 | 104 | 0 | 104 |
| Iceland | 79 | 100 | 0 | 179 |
| Ireland | 0 | 3 540 | 0 | 3 540 |
| Italy | 147 | 6 485 | 0 | 6 633 |
| Japan | 0 | 29 739 | 0 | 29 739 |
| Liechtenstein | 0 | 77 | 0 | 77 |
| Luxembourg | 0 | 1 417 | 0 | 1 417 |
| Mauritania | 8 | 0 | 0 | 8 |
| Monaco | 0 | 116 | 0 | 116 |
| Netherlands | 0 | 5 131 | 0 | 5 131 |
| New Zealand | 0 | 1 939 | 0 | 1 939 |
| Norway | 0 | 11 987 | 0 | 11 987 |
| Spain | 1 526 | 6 835 | 0 | 8 362 |
| Sweden | 0 | 8 602 | 0 | 8 602 |
| Switzerland | 0 | 2 749 | 0 | 2 749 |
| Turkey | 0 | 3 000 | 0 | 3 000 |
| United Arab Emirates | 0 | 10 000 | 0 | 10 000 |
| United Kingdom | 67 | 3 473 | 0 | 3 540 |
| United States of America | 3 431 | 109 378 | 0 | 112 809 |
| **Governmental Donors** | **6 720** | **248 739** | **1 371** | **256 829** |
| **European Commission** | **2 551** | **16 394** | **0** | **18 945** |
| ***UN Donors*** | | | | |
| Pooled Fund for DRC | 0 | 3 073 | 0 | 3 073 |
| Common Humanitarian Fund Sudan | 0 | 10 040 | 0 | 10 040 |
| CERF | 0 | 30 427 | 0 | 30 427 |
| UN Programme on HIV/AIDS | 0 | 86 | 0 | 86 |
| UNDG Iraq Trust Fund | 0 | 3 334 | 0 | 3 334 |
| UN Mission in Sudan | 0 | 11 | 0 | 11 |
| **UN Donors** | **0** | **46 971** | **0** | **46 971** |

## Contributions by Programme - All Funds
## For the Year Ending: 31 December 2007
## (In thousands of United States Dollars)

**Schedule 1 - Report 2**

| SUPPLEMENTARY PROGRAMME FUND | Cash | | In-Kind | Total |
|---|---|---|---|---|
| | Outstanding Pledges | Paid | | |
| ***Private Donors*** | | | | |
| Private Donors in Australia | 0 | 48 | 0 | 48 |
| Private Donors in Belgium | 0 | 31 | 0 | 31 |
| Private Donors in Canada | 0 | 110 | 0 | 110 |
| Private Donors in Colombia | 0 | 42 | 0 | 42 |
| Private Donors in Germany | 0 | 810 | 0 | 810 |
| Private Donors in Greece | 0 | 38 | 0 | 38 |
| Private Donors in Italy | 0 | 780 | 0 | 780 |
| Private Donors in Japan | 0 | 269 | 0 | 269 |
| Private Donors in Netherlands | 0 | 1 569 | 0 | 1 569 |
| Private Donors in Spain | 54 | 1 056 | 0 | 1 110 |
| Private Donors in Switzerland | 0 | 104 | 0 | 104 |
| Private Donors in UK | 0 | 2 | 0 | 2 |
| Private Donors in USA | 0 | 5 092 | 0 | 5 092 |
| **Private Donors** | **54** | **9 952** | **0** | **10 006** |
| **Total SUPPLEMENTARY PROGRAMME FUND** | **9 325** | **322 056** | **1 371** | **332 752** |

## Status of Prior Years' Outstanding Contributions
## For the Year Ending 31 December 2007
## (in thousands of United States Dollars)

Schedule 2

| ANNUAL PROGRAMME FUND | 2002 | 2003 | 2004 | 2005 | 2006 | TOTAL |
|---|---|---|---|---|---|---|
| *DONOR* | | | | | | |
| *Governmental Donors* | | | | | | |
| Austria | 0 | 0 | 1 | 0 | 0 | 1 |
| Belgium | 0 | 0 | 0 | 45 | 71 | 116 |
| Cyprus | 0 | 0 | 0 | 50 | 0 | 50 |
| Czech Republic | 0 | 0 | 0 | 11 | 0 | 11 |
| Djibouti | 0 | 0 | 0 | 1 | 0 | 1 |
| Greece | 0 | 0 | 250 | 0 | 0 | 250 |
| Ireland | 0 | 0 | 0 | 0 | 26 | 26 |
| Italy | 0 | 0 | 0 | 0 | 88 | 88 |
| Japan | 0 | 0 | 63 | 0 | 18 | 81 |
| Lebanon | 0 | 0 | 0 | 0 | 5 | |
| Libyan Arab Jamahiriya | 0 | 0 | 0 | 100 | 0 | 100 |
| Lithuania | 0 | 0 | 0 | 4 | 0 | 4 |
| Luxembourg | 0 | 0 | 0 | 0 | 59 | 59 |
| Netherlands | 0 | 0 | 0 | 2 | 617 | 619 |
| Pakistan | 0 | 0 | 0 | 0 | 5 | 5 |
| Portugal | 0 | 0 | 0 | 0 | 1 318 | 1 318 |
| Romania | 0 | 0 | 0 | 7 | 0 | 7 |
| Saudi Arabia | 0 | 0 | 0 | 100 | 0 | 100 |
| Slovenia | 0 | 0 | 0 | 30 | 30 | 60 |
| Spain | 0 | 0 | 0 | 428 | 375 | 803 |
| Sri Lanka | 0 | 7 | 0 | 0 | 0 | 7 |
| Sweden | 0 | 0 | 0 | 188 | 0 | 188 |
| Switzerland | 0 | 1 | 0 | 0 | 0 | 1 |
| United Kingdom | 0 | 0 | 39 | 2 | 122 | 162 |
| United States of America | 74 | 0 | 120 | 0 | 300 | 493 |
| **Governmental Donors** | **74** | **7** | **472** | **967** | **3 033** | **4 554** |
| **European Commission** | **194** | **0** | **1 016** | **2 245** | **1 861** | **5 316** |
| *Intergovernmental Donors* | | | | | | |
| Prg Nt'l Multisectoriel Lutte | 0 | 0 | 0 | 0 | 244 | 244 |
| Org for Security & Coop in Eur | 0 | 0 | 0 | 109 | 0 | 109 |
| **Intergovernmental Donors** | **0** | **0** | **0** | **109** | **244** | **353** |
| **UN Donors** | **0** | **0** | **3** | **0** | **0** | **3** |
| **TOTAL FOR ANNUAL PROGRAMME FUND** | **267** | **7** | **1 491** | **3 321** | **5 138** | **10 225** |

## Status of Prior Years' Outstanding Contributions
## For the Year Ending 31 December 2007
## (in thousands of United States Dollars)

Schedule 2

| JUNIOR PROFESSIONAL OFFICERS | 2002 | 2003 | 2004 | 2005 | 2006 | TOTAL |
|---|---|---|---|---|---|---|
| *DONOR* | | | | | | |
| *Governmental Donors* | | | | | | |
| Denmark | 0 | 0 | 0 | 98 | 0 | 98 |
| **Governmental Donors** | **0** | **0** | **0** | **98** | **0** | **98** |
| **TOTAL FOR JUNIOR PROFESSIONAL OFFICERS** | **0** | **0** | **0** | **98** | **0** | **98** |

## Status of Prior Years' Outstanding Contributions
## For the Year Ending 31 December 2007
## (In thousands of United States Dollars)

Schedule 2

| SUPPLEMENTARY PROGRAMMES FUND | 2002 | 2003 | 2004 | 2005 | 2006 | TOTAL |
|---|---|---|---|---|---|---|
| *DONOR* | | | | | | |
| *Governmental Donors* | | | | | | |
| Spain | 0 | 0 | 15 | 29 | 289 | 333 |
| Sweden | 0 | 0 | 0 | 0 | 1 | 1 |
| Governmental Donors | 0 | 0 | 15 | 29 | 290 | 44 |
| European Commission | 0 | 0 | 0 | 783 | 0 | 783 |
| TOTAL FOR SUPPLEMENTARY PROGRAMMES FUND | 0 | 0 | 15 | 812 | 290 | 827 |

## Schedule of Appropriations under the Annual Programme Budget for the Year Ended 31-12-2007 (in thousands of United States Dollars)

**Schedule 3**

| | Appropriations | | | Expenditure | | | |
|---|---|---|---|---|---|---|---|
| Annual Programme Budget AB | Original | Transfers | Current | Disbursements/ Deliveries | Unliquidated Obligations | Total | Balance |
| ***FIELD OPERATIONS*** | | | | | | | |
| ***AFRICA*** | | | | | | | |
| ***WEST AFRICA*** | | | | | | | |
| WEST AFRICA OVERALL | 6 253 | (1 656) | 4 597 | 3 670 | 573 | 4 244 | 354 |
| BENIN | 1 991 | (188) | 1 803 | 1 774 | 0 | 1 774 | 29 |
| COTE D'IVOIRE | 7 014 | 354 | 7 368 | 6 602 | 364 | 6 965 | 403 |
| GAMBIA | 0 | 497 | 497 | 419 | 0 | 419 | 78 |
| GHANA | 9 643 | (357) | 9 286 | 9 014 | 173 | 9 188 | 98 |
| GUINEA | 9 560 | 82 | 9 642 | 8 463 | 876 | 9 339 | 303 |
| LIBERIA | 32 265 | 50 | 32 315 | 28 408 | 3 140 | 31 549 | 767 |
| NIGERIA | 2 983 | 540 | 3 524 | 3 332 | 48 | 3 380 | 144 |
| SENEGAL | 2 007 | 425 | 2 432 | 2 045 | 115 | 2 160 | 272 |
| SIERRA LEONE | 11 972 | (1 616) | 10 356 | 9 300 | 503 | 9 803 | 553 |
| TOGO | 253 | (20) | 233 | 200 | 0 | 200 | 32 |
| **WEST AFRICA** | **83 940** | **(1 888)** | **82 053** | **73 228** | **5 793** | **79 020** | **3 032** |
| ***EAST AND HORN OF AFRICA*** | | | | | | | |
| OTHER COUNTRIES IN EAST HORN | 6 008 | (5 823) | 185 | 74 | 7 | 81 | 104 |
| DJIBOUTI | 2 566 | 952 | 3 517 | 2 886 | 251 | 3 137 | 380 |
| ERITREA | 4 357 | (210) | 4 147 | 3 907 | 3 | 3 910 | 237 |
| ETHIOPIA | 14 836 | 4 734 | 19 570 | 18 087 | 1 033 | 19 121 | 449 |
| KENYA | 32 339 | 17 516 | 49 855 | 46 487 | 2 775 | 49 262 | 593 |
| SOMALIA | 6 104 | 290 | 6 394 | 6 346 | 21 | 6 367 | 26 |
| SUDAN | 13 676 | 2 163 | 15 839 | 12 794 | 2 543 | 15 336 | 503 |
| UGANDA | 17 949 | 3 536 | 21 485 | 19 353 | 1 107 | 20 460 | 1 025 |
| **EAST AND HORN OF AFRICA** | **97 835** | **23 158** | **120 992** | **109 935** | **7 741** | **117 676** | **3 317** |
| ***CENTRAL AFRICA AND GREAT LAKES*** | | | | | | | |
| COUNTRIES IN CENTRAL AFRICA | 8 775 | (2 649) | 6 126 | 5 898 | 219 | 6 116 | 10 |
| BURUNDI | 23 792 | 1 935 | 25 727 | 24 797 | 768 | 25 565 | 162 |
| CAMEROON | 2 036 | 1 524 | 3 560 | 3 401 | 52 | 3 452 | 108 |
| CENTRAL AFRICAN REPUBLIC | 2 014 | 277 | 2 291 | 2 031 | 248 | 2 279 | 13 |
| CHAD | 69 368 | 4 903 | 74 271 | 65 361 | 8 868 | 74 229 | 42 |
| THE REPUBLIC OF THE CONGO | 4 948 | (270) | 4 678 | 4 644 | 27 | 4 671 | 7 |
| DEMOCRATIC REP OF THE CONGO | 11 521 | (369) | 11 152 | 9 566 | 530 | 10 096 | 1 056 |
| GABON | 2 275 | 397 | 2 672 | 2 304 | 138 | 2 443 | 229 |
| RWANDA | 4 928 | 2 235 | 7 163 | 6 628 | 33 | 6 661 | 503 |
| UNITED REPUBLIC OF TANZANIA | 24 358 | 4 039 | 28 397 | 24 132 | 1 487 | 25 619 | 2 778 |
| **CENTRAL AFRICA AND GREAT LAKES** | **154 015** | **12 022** | **166 037** | **148 762** | **12 369** | **161 131** | **4 906** |

## Schedule of Appropriations under the Annual Programme Budget for the Year Ended 31-12-2007 (in thousands of United States Dollars)

**Schedule 3**

| Annual Programme Budget AB | Appropriations | | | Expenditure | | | |
|---|---|---|---|---|---|---|---|
| | Original | Transfers | Current | Disbursements/ Deliveries | Unliquidated Obligations | Total | Balance |
| ***SOUTHERN AFRICA*** | | | | | | | |
| SOUTHERN AFRICA OVERALL | 2 000 | (324) | 1 676 | 1 252 | 79 | 1 331 | 345 |
| ANGOLA | 14 837 | (2 321) | 12 516 | 11 912 | 160 | 12 073 | 443 |
| BOTSWANA | 2 396 | 386 | 2 782 | 2 526 | 49 | 2 575 | 207 |
| MALAWI | 2 557 | 671 | 3 228 | 3 070 | 50 | 3 120 | 108 |
| MOZAMBIQUE | 2 589 | 230 | 2 819 | 2 745 | 4 | 2 749 | 70 |
| NAMIBIA | 2 365 | 610 | 2 975 | 2 934 | 32 | 2 967 | 8 |
| SOUTH AFRICA | 6 725 | (1 027) | 5 698 | 5 461 | 20 | 5 481 | 217 |
| ZAMBIA | 9 795 | 890 | 10 685 | 9 541 | 284 | 9 825 | 859 |
| ZIMBABWE | 2 121 | 6 | 2 126 | 1 800 | 52 | 1 851 | 275 |
| **SOUTHERN AFRICA** | **45 385** | **(880)** | **44 504** | **41 242** | **730** | **41 972** | **2 532** |
| **AFRICA** | 381 175 | 32 411 | 413 586 | 373 166 | 26 633 | 399 799 | 13 787 |
| ***MENA*** | | | | | | | |
| ***NORTH AFRICA*** | | | | | | | |
| ALGERIA | 4 269 | 1 411 | 5 680 | 5 068 | 608 | 5 676 | 4 |
| LIBYAN ARAB JAMAHIRIYA | 984 | (139) | 845 | 843 | 0 | 843 | 1 |
| MAURITANIA | 885 | 285 | 1 171 | 1 097 | 34 | 1 132 | 39 |
| MOROCCO | 983 | 0 | 984 | 886 | 74 | 960 | 24 |
| TUNISIA | 358 | 0 | 358 | 352 | 6 | 358 | 1 |
| WESTERN SAHARA | 0 | 0 | 0 | (11) | 11 | 0 | 0 |
| **NORTH AFRICA** | **7 480** | **1 557** | **9 037** | **8 236** | **732** | **8 969** | **69** |
| ***MIDDLE EAST*** | | | | | | | |
| EGYPT | 4 294 | (313) | 3 981 | 3 915 | 50 | 3 966 | 15 |
| IRAQ | 1 305 | 92 | 1 397 | 1 325 | 63 | 1 387 | 10 |
| JORDAN | 1 755 | (98) | 1 657 | 1 237 | 334 | 1 570 | 87 |
| LEBANON | 3 668 | 4 178 | 7 846 | 7 485 | 222 | 7 707 | 139 |
| SAUDI ARABIA | 2 119 | (34) | 2 085 | 2 039 | 16 | 2 054 | 31 |
| SYRIAN ARAB REPUBLIC | 2 050 | 113 | 2 163 | 1 603 | 240 | 1 843 | 320 |
| UNITED ARAB EMIRATES | 685 | (46) | 639 | 561 | 28 | 590 | 49 |
| YEMEN | 4 756 | 898 | 5 653 | 5 310 | 315 | 5 625 | 28 |
| ISRAEL | 144 | 220 | 364 | 356 | 6 | 362 | 2 |
| **MIDDLE EAST** | **20 776** | **5 011** | **25 787** | **23 831** | **1 274** | **25 105** | **682** |
| **MENA** | 28 256 | 6 568 | 34 824 | 32 068 | 2 006 | 34 073 | 751 |
| ***ASIA AND THE PACIFIC*** | | | | | | | |
| ***SOUTH ASIA*** | | | | | | | |
| BANGLADESH | 2 890 | 1 188 | 4 078 | 3 851 | 146 | 3 998 | 80 |
| INDIA | 3 438 | 572 | 4 011 | 3 709 | 50 | 3 759 | 252 |

## Schedule of Appropriations under the Annual Programme Budget for the Year Ended 31-12-2007 (in thousands of United States Dollars)

**Schedule 3**

| | Appropriations | | | Expenditure | | | |
|---|---|---|---|---|---|---|---|
| Annual Programme Budget AB | Original | Transfers | Current | Disbursements/ Deliveries | Unliquidated Obligations | Total | Balance |
| NEPAL | 6 976 | 2 484 | 9 459 | 8 696 | 438 | 9 134 | 326 |
| SRI LANKA | 7 332 | 13 510 | 20 842 | 18 529 | 2 112 | 20 642 | 200 |
| **SOUTH ASIA** | **20 636** | **17 754** | **38 390** | **34 786** | **2 746** | **37 532** | **858** |
| ***EAST ASIA AND THE PACIFIC*** | | | | | | | |
| AUSTRALIA | 1 097 | 93 | 1 190 | 1 141 | 23 | 1 164 | 25 |
| CAMBODIA | 1 054 | 99 | 1 154 | 1 071 | 0 | 1 071 | 83 |
| CHINA | 3 676 | 623 | 4 299 | 3 896 | 151 | 4 046 | 252 |
| INDONESIA | 2 107 | 207 | 2 314 | 2 036 | 69 | 2 105 | 209 |
| JAPAN | 3 188 | (522) | 2 666 | 2 638 | 15 | 2 652 | 14 |
| MALAYSIA | 3 931 | 652 | 4 583 | 4 196 | 97 | 4 292 | 290 |
| MONGOLIA | 132 | 126 | 258 | 222 | 0 | 222 | 36 |
| PAPUA NEW GUINEA | 463 | 3 | 466 | 398 | 7 | 404 | 61 |
| PHILIPPINES | 197 | 24 | 221 | 187 | 6 | 193 | 28 |
| REPUBLIC OF KOREA | 920 | (111) | 810 | 781 | 4 | 785 | 24 |
| MYANMAR | 4 305 | 2 285 | 6 590 | 5 838 | 603 | 6 442 | 149 |
| SINGAPORE | 44 | 9 | 53 | 47 | 0 | 47 | 6 |
| THAILAND | 9 786 | 5 241 | 15 027 | 13 946 | 559 | 14 505 | 522 |
| TIMOR-LESTE | 219 | 777 | 996 | 873 | 64 | 938 | 58 |
| VIET NAM | 256 | 24 | 280 | 202 | 18 | 220 | 59 |
| OTHER COUNTRIES EAST ASIA | 360 | (235) | 125 | 35 | 0 | 35 | 90 |
| **EAST ASIA AND THE PACIFIC** | **31 734** | **9 295** | **41 029** | **37 508** | **1 615** | **39 122** | **1 907** |
| ***SOUTH-WEST ASIA*** | | | | | | | |
| SOUTH-WEST ASIA OVERALL | 275 | 1 512 | 1 787 | 630 | 168 | 798 | 989 |
| AFGHANISTAN | 52 271 | 18 370 | 70 641 | 67 878 | 2 451 | 70 330 | 311 |
| ISLAMIC REPUBLIC OF IRAN | 12 849 | (1 394) | 11 456 | 11 078 | 253 | 11 331 | 125 |
| PAKISTAN | 19 054 | 1 716 | 20 769 | 19 999 | 475 | 20 474 | 295 |
| **SOUTH-WEST ASIA** | **84 449** | **20 204** | **104 653** | **99 585** | **3 348** | **102 933** | **1 721** |
| ***CENTRAL ASIA*** | | | | | | | |
| CENTRAL ASIA OVERALL | 0 | 991 | 991 | 919 | 21 | 940 | 51 |
| KAZAKHSTAN | 1 645 | 5 | 1 650 | 1 562 | 48 | 1 609 | 41 |
| KYRGYSTAN | 1 440 | 28 | 1 468 | 1 424 | 0 | 1 424 | 44 |
| TAJIKISTAN | 1 153 | (134) | 1 018 | 924 | 14 | 938 | 81 |
| TURKMENISTAN | 766 | 108 | 874 | 728 | 2 | 729 | 144 |
| UZBEKISTAN | 0 | 182 | 182 | 164 | 0 | 164 | 18 |
| **CENTRAL ASIA** | **5 003** | **1 180** | **6 183** | **5 720** | **84** | **5 804** | **379** |
| **ASIA AND THE PACIFIC** | **141 822** | **48 433** | **190 255** | **177 598** | **7 793** | **185 391** | **4 864** |
| ***EUROPE*** | | | | | | | |
| ***EASTERN EUROPE*** | | | | | | | |

## Schedule of Appropriations under the Annual Programme Budget for the Year Ended 31-12-2007 (in thousands of United States Dollars)

**Schedule 3**

| | Appropriations | | | Expenditure | | | |
|---|---|---|---|---|---|---|---|
| Annual Programme Budget AB | Original | Transfers | Current | Disbursements/ Deliveries | Unliquidated Obligations | Total | Balance |
| EASTERN EUROPE OVERALL | 100 | 1 127 | 1 227 | 944 | 1 | 945 | 282 |
| ARMENIA | 1 410 | 595 | 2 005 | 1 932 | 8 | 1 940 | 64 |
| AZERBAIJAN | 3 023 | 627 | 3 650 | 3 586 | 1 | 3 586 | 64 |
| BELARUS | 977 | 647 | 1 624 | 1 337 | 283 | 1 620 | 4 |
| GEORGIA | 4 463 | 1 199 | 5 661 | 5 231 | 202 | 5 434 | 228 |
| REPUBLIC OF MOLDOVA | 619 | 37 | 656 | 633 | 20 | 652 | 4 |
| RUSSIAN FEDERATION | 13 416 | 208 | 13 624 | 13 179 | (6) | 13 173 | 450 |
| UKRAINE | 3 074 | 103 | 3 176 | 3 093 | 19 | 3 112 | 65 |
| **EASTERN EUROPE** | **27 082** | **4 541** | **31 623** | **29 935** | **527** | **30 462** | **1 161** |
| ***CENTRAL EUROPE*** | | | | | | | |
| OTHER COUNTRIES IN CENT EUROPE | 240 | (39) | 201 | 139 | 30 | 169 | 33 |
| CENT EUROPE AND BALTIC STATES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BULGARIA | 846 | 115 | 961 | 958 | 0 | 958 | 3 |
| CYPRUS | 711 | 82 | 792 | 787 | 0 | 787 | 5 |
| CZECH REPUBLIC | 421 | 97 | 517 | 514 | 0 | 514 | 3 |
| HUNGARY | 2 061 | 80 | 2 141 | 1 954 | 135 | 2 089 | 51 |
| POLAND | 808 | 176 | 984 | 948 | 13 | 961 | 22 |
| ROMANIA | 980 | 131 | 1 111 | 1 028 | 41 | 1 069 | 42 |
| SLOVAKIA | 497 | 53 | 549 | 493 | 19 | 512 | 37 |
| SLOVENIA | 194 | 14 | 208 | 190 | 3 | 193 | 15 |
| TURKEY | 6 716 | 226 | 6 942 | 6 542 | 55 | 6 597 | 345 |
| **CENTRAL EUROPE** | **13 473** | **935** | **14 408** | **13 554** | **295** | **13 850** | **558** |
| ***WESTERN EUROPE*** | | | | | | | |
| AUSTRIA | 903 | 84 | 1 187 | 1 045 | 0 | 1 045 | 142 |
| BELGIUM | 3 136 | 246 | 3 382 | 3 361 | 20 | 3 380 | 1 |
| FRANCE | 2 586 | 164 | 2 750 | 2 725 | 21 | 2 747 | 4 |
| GERMANY | 2 287 | (52) | 2 235 | 2 214 | 0 | 2 214 | 22 |
| GREECE | 1 056 | 182 | 1 238 | 1 136 | 60 | 1 196 | 42 |
| IRELAND | 622 | 66 | 688 | 654 | 5 | 659 | 29 |
| ITALY | 2 584 | 1 515 | 4 098 | 3 441 | 250 | 3 691 | 407 |
| MALTA | 35 | 20 | 55 | 50 | 0 | 50 | 6 |
| PORTUGAL | 52 | 8 | 59 | 42 | 17 | 59 | 0 |
| SPAIN | 978 | 305 | 1 283 | 1 240 | 36 | 1 276 | 7 |
| SWEDEN | 1 712 | 410 | 2 122 | 2 073 | 2 | 2 075 | 48 |
| SWITZERLAND | 653 | 64 | 717 | 616 | 46 | 662 | 55 |
| UNITED KINGDOM | 1 499 | 189 | 1 688 | 1 669 | 15 | 1 683 | 5 |
| **WESTERN EUROPE** | **18 103** | **3 401** | **21 504** | **20 265** | **472** | **20 736** | **768** |

## Schedule of Appropriations under the Annual Programme Budget for the Year Ended 31-12-2007 (in thousands of United States Dollars)

**Schedule 3**

| Annual Programme Budget AB | Appropriations | | | Expenditure | | | |
|---|---|---|---|---|---|---|---|
| | Original | Transfers | Current | Disbursements/ Deliveries | Unliquidated Obligations | Total | Balance |
| ***SOUTH EASTERN E! 'ROPE*** | | | | | | | |
| ALBANIA | 735 | 153 | 887 | 849 | 26 | 875 | 12 |
| BOSNIA AND HERZEGOVINA | 6 702 | 1 112 | 7 814 | 7 696 | 106 | 7 803 | 11 |
| CROATIA | 3 191 | 519 | 3 710 | 3 494 | 5 | 3 499 | 211 |
| MONTENEGRO, THE REPUBLIC OF | 2 163 | 381 | 2 544 | 2 370 | 150 | 2 520 | 24 |
| SERBIA | 20 957 | 3 233 | 24 190 | 22 087 | 1 527 | 23 614 | 576 |
| THE FYR MACEDONIA | 3 086 | 191 | 3 277 | 3 121 | 129 | 3 250 | 27 |
| **SOUTH EASTERN EUROPE** | **36 834** | **5 588** | **42 421** | **39 617** | **1 944** | **41 561** | **860** |
| **EUROPE** | 95 491 | 14 465 | 109 957 | 103 371 | 3 239 | 106 610 | 3 347 |
| ***AMERICAS*** | | | | | | | |
| ***NORTHERN SOUTH AMERICA*** | | | | | | | |
| VENEZUELA REGIONAL OFFICE | 3 046 | 622 | 3 667 | 3 663 | 0 | 3 663 | 4 |
| ECUADOR | 4 447 | 783 | 5 230 | 5 147 | 69 | 5 216 | 14 |
| COLOMBIA | 353 | 344 | 697 | 514 | 163 | 677 | 21 |
| COSTA RICA | 1 927 | 79 | 2 005 | 1 996 | 0 | 1 996 | 10 |
| PANAMA | 847 | 197 | 1 044 | 1 041 | 0 | 1 041 | 4 |
| **NORTHERN SOUTH AMERICA** | **10 620** | **2 025** | **12 644** | **12 380** | **232** | **12 592** | **53** |
| ***SOUTHERN SOUTH AMERICA*** | | | | | | | |
| ARGENTINA REGIONAL OFFICE | 2 303 | 393 | 2 696 | 2 571 | 114 | 2 684 | 12 |
| BRAZIL | 2 353 | 238 | 2 591 | 2 564 | 9 | 2 573 | 18 |
| **SOUTHERN SOUTH AMERICA** | **4 656** | **632** | **5 287** | **5 135** | **123** | **5 258** | **30** |
| ***CENTRAL AMERICA AND MEXICO*** | | | | | | | |
| MEXICO REGIONAL OFFICE | 2 281 | (4) | 2 278 | 2 268 | 0 | 2 268 | 10 |
| CUBA | 288 | (67) | 221 | 210 | 0 | 210 | 11 |
| **CENTRAL AMERICA AND MEXICO** | **2 569** | **(70)** | **2 499** | **2 478** | **0** | **2 478** | **21** |
| ***NORTH AMERICA AND CARIBBEAN*** | | | | | | | |
| UNITED STATES OF AMERICA | 3 477 | 322 | 3 799 | 3 781 | 0 | 3 781 | 18 |
| CANADA | 1 877 | (179) | 1 698 | 1 667 | 7 | 1 674 | 24 |
| **NORTH AMERICA AND CARIBBEAN** | **5 354** | **143** | **5 497** | **5 448** | **7** | **5 455** | **42** |
| **AMERICAS** | 23 198 | 2 729 | 25 927 | 25 420 | 362 | 25 782 | 145 |
| **FIELD OPERATIONS** | **669 942** | **104 607** | **774 550** | **711 623** | **40 032** | **751 655** | **22 894** |
| ***GLOBAL PROGRAMMES*** | | | | | | | |
| EXECUTIVE DIRECTION AND MGT | 220 | 77 | 297 | 131 | 164 | 294 | 3 |
| DIV INT PROTECTION SERVICES | 7 847 | 1 333 | 9 179 | 8 537 | 618 | 9 155 | 25 |
| DIV EXTERNAL RELATIONS | 9 859 | 3 | 9 862 | 8 656 | 1 193 | 9 849 | 13 |
| DIV INFO SYSTEMS & TELECOMS | 6 957 | (149) | 6 807 | 3 487 | 3 278 | 6 765 | 42 |
| DEPARTMENT OF OPERATIONS | 28 803 | 8 818 | 37 622 | 23 777 | 13 790 | 37 566 | 56 |

## Schedule of Appropriations under the Annual Programme Budget for the Year Ended 31-12-2007 (in thousands of United States Dollars)

**Schedule 3**

| | Appropriations | | | Expenditure | | | |
|---|---|---|---|---|---|---|---|
| Annual Programme Budget AB | Original | Transfers | Current | Disbursements/ Deliveries | Unliquidated Obligations | Total | Balance |
| DIV HUMAN RESOURCES MGT | 12 571 | 21 630 | 34 201 | 30 214 | 763 | 30 977 | 3 224 |
| DIV FINANCE AND ADMIN MGT | 80 | 0 | 80 | 64 | 15 | 79 | 1 |
| GLOBAL SERVICE CENTRE | 0 | 3 294 | 3 294 | 1 652 | 1 636 | 3 288 | 6 |
| **GLOBAL PROGRAMMES** | **66 337** | **35 005** | **101 342** | **76 517** | **21 456** | **97 973** | **3 369** |
| ***HEADQUARTERS*** | | | | | | | |
| EXECUTIVE DIRECTION AND MGT | 11 760 | 790 | 12 550 | 12 070 | 261 | 12 330 | 220 |
| DIV INT PROTECTION SERVICES | 11 008 | (202) | 10 806 | 10 776 | 22 | 10 798 | 8 |
| DIV EXTERNAL RELATIONS | 9 646 | (1 039) | 8 607 | 8 327 | 256 | 8 583 | 24 |
| DIV INFO SYSTEMS & TELECOMS | 26 857 | (3 402) | 23 454 | 21 735 | 1 682 | 23 417 | 37 |
| DEPARTMENT OF OPERATIONS | 34 072 | 785 | 34 857 | 34 740 | 43 | 34 783 | 74 |
| DIV HUMAN RESOURCES MGT | 13 310 | 1 032 | 14 342 | 13 913 | 422 | 14 335 | 7 |
| DIV FINANCE AND ADMIN MGT | 15 806 | 2 919 | 18 725 | 8 042 | 6 855 | 14 898 | 3 827 |
| OTHER HQ SECTIONS | 400 | 95 | 496 | 493 | 2 | 495 | 1 |
| **HEADQUARTERS** | **122 859** | **978** | **123 836** | **110 095** | **9 543** | **119 639** | **4 198** |
| **OPERATIONAL RESERVE** | **139 357** | **(115 590)** | **23 767** | **0** | **0** | **0** | **23 767** |
| **GRAND TOTAL ANNUAL PROGRAMME BUDGET** | **998 495** | **25 000** | **1 023 495** | **898 235** | **71 032** | **969 267** | **54 227** |

## Supplementary Programme Fund
## Schedule of Funds Available
## As at 31 December 2007
## (in thousands of United States Dollars)

**Schedule 4**

| Supplementary Programme Fund | Funds Available | Expenditure | | | Balance |
|---|---|---|---|---|---|
| | | Disbursements/ Deliveries | Unliquidated Obligations | Total | |
| ***FIELD OPERATIONS*** | | | | | |
| ***AFRICA*** | | | | | |
| ***WEST AFRICA*** | | | | | |
| COTE D'IVOIRE | 3 076 | 1 429 | 352 | 1 781 | 1 295 |
| LIBERIA | 9 534 | 9 028 | 49 | 9 077 | 457 |
| SENEGAL | 170 | 122 | 48 | 170 | 0 |
| **WEST AFRICA** | **12 780** | **10 580** | **449** | **11 029** | **1 752** |
| ***EAST AND HORN OF AFRICA*** | | | | | |
| DJIBOUTI | 16 | 21 | (5) | 16 | 0 |
| ETHIOPIA | 6 230 | 5 918 | 313 | 6 230 | 0 |
| KENYA | 4 275 | 3 178 | 1 095 | 4 272 | 3 |
| SOMALIA | 14 136 | 5 327 | 882 | 6 209 | 7 927 |
| SUDAN | 69 361 | 57 356 | 2 888 | 60 243 | 9 117 |
| UGANDA | 13 679 | 11 328 | 614 | 11 942 | 1 737 |
| **EAST AND HORN OF AFRICA** | **107 698** | **83 127** | **5 787** | **88 913** | **18 784** |
| ***CENTRAL AFRICA AND GREAT LAKES*** | | | | | |
| COUNTRIES IN CENTRAL AFRICA | 551 | 551 | 0 | 551 | 0 |
| CENTRAL AFRICAN REPUBLIC | 2 204 | 1 191 | 711 | 1 901 | 303 |
| CHAD | 9 229 | 4 676 | 3 473 | 8 150 | 1 080 |
| THE REPUBLIC OF THE CONGO | 2 282 | 2 282 | 0 | 2 282 | 0 |
| DEMOCRATIC REP OF THE CONGO | 45 053 | 36 075 | 1 678 | 37 753 | 7 300 |
| UNITED REPUBLIC OF TANZANIA | 4 747 | 4 522 | 225 | 4 747 | (0) |
| **CENTRAL AFRICA AND GREAT LAKES** | **64 066** | **49 298** | **6 086** | **55 384** | **8 682** |
| ***SOUTHERN AFRICA*** | | | | | |
| ZAMBIA | 905 | 818 | 88 | 905 | 0 |
| **SOUTHERN AFRICA** | **905** | **818** | **88** | **905** | **0** |
| **AFRICA** | 185 450 | 143 822 | 12 410 | 156 231 | 29 218 |
| ***MENA*** | | | | | |
| **MENA OVERALL** | **292** | **0** | **0** | **0** | **292** |
| ***NORTH AFRICA*** | | | | | |
| NORTH AFRICA OVERALL | 1 284 | 625 | 0 | 625 | 659 |
| ALGERIA | 396 | 396 | 0 | 396 | 0 |
| LIBYAN ARAB JAMAHIRIYA | 43 | 43 | 0 | 43 | 0 |
| MAURITANIA | 3 263 | 1 615 | 239 | 1 854 | 1 409 |

## Supplementary Programme Fund
## Schedule of Funds Available
## As at 31 December 2007
## (In thousands of United States Dollars)

**Schedule 4**

| Supplementary Programme Fund | Funds Available | Expenditure | | | Balance |
|---|---|---|---|---|---|
| | | Disbursements/ Deliveries | Unliquidated Obligations | Total | |
| MOROCCO | 416 | 416 | 0 | 416 | 0 |
| TUNISIA | 19 | 19 | 0 | 19 | 0 |
| WESTERN SAHARA | 4 128 | 2 314 | 38 | 2 352 | 1 776 |
| **NORTH AFRICA** | **9 549** | **5 427** | **277** | **5 705** | **3 845** |
| ***MIDDLE EAST*** | | | | | |
| MIDDLE EAST OVERALL | 13 705 | 4 605 | 341 | 4 947 | 8 758 |
| EGYPT | 2 556 | 2 283 | 273 | 2 556 | 0 |
| IRAQ | 29 392 | 24 880 | 4 512 | 29 392 | 0 |
| JORDAN | 38 971 | 35 668 | 3 303 | 38 971 | 0 |
| LEBANON | 3 887 | 3 886 | 2 | 3 887 | 0 |
| SAUDI ARABIA | 108 | 108 | 0 | 108 | 0 |
| SYRIAN ARAB REPUBLIC | 53 546 | 44 213 | 9 333 | 53 546 | (0) |
| YEMEN | 935 | 482 | 453 | 935 | 0 |
| **MIDDLE EAST** | **143 100** | **116 126** | **18 216** | **134 342** | **8 758** |
| **MENA** | 152 941 | 121 553 | 18 493 | 140 046 | 12 895 |
| ***ASIA AND THE PACIFIC*** | | | | | |
| ***SOUTH-WEST ASIA*** | | | | | |
| ISLAMIC REPUBLIC OF IRAN | 632 | 576 | 56 | 632 | 0 |
| PAKISTAN | 2 104 | 1 238 | 231 | 1 469 | 635 |
| **SOUTH-WEST ASIA** | **2 736** | **1 814** | **287** | **2 101** | **635** |
| **ASIA AND THE PACIFIC** | 2 736 | 1 814 | 287 | 2 101 | 635 |
| ***EUROPE*** | | | | | |
| ***CENTRAL EUROPE*** | | | | | |
| TURKEY | 1 234 | 1 234 | 0 | 1 234 | 0 |
| **CENTRAL EUROPE** | **1 234** | **1 234** | **0** | **1 234** | **0** |
| **EUROPE** | 1 234 | 1 234 | 0 | 1 234 | 0 |
| ***AMERICAS*** | | | | | |
| **NORTHERN SOUTH AMERICA** | **15 263** | **12 873** | **2** | **12 875** | **2 389** |
| ***SOUTHERN SOUTH AMERICA*** | | | | | |
| ARGENTINA REGIONAL OFFICE | 53 | 48 | 5 | 53 | 0 |
| BRAZIL | 500 | 500 | 0 | 500 | 0 |
| **SOUTHERN SOUTH AMERICA** | **553** | **547** | **5** | **553** | **0** |
| **AMERICAS** | 15 816 | 13 420 | 7 | 13 427 | 2 389 |
| **FIELD OPERATIONS** | **358 177** | **281 843** | **31 197** | **313 040** | **45 137** |

## Supplementary Programme Fund
## Schedule of Funds Available
## As at 31 December 2007
## (in thousands of United States Dollars)

Schedule 4

| Supplementary Programme Fund | Funds Available | Expenditure | | | Balance |
|---|---|---|---|---|---|
| | | Disbursements/ Deliveries | Unliquidated Obligations | Total | |
| ***GLOBAL PROGRAMMES*** | | | | | |
| DIV INT PROTECTION SERVICES | 317 | 317 | 0 | 317 | 0 |
| DEPARTMENT OF OPERATIONS | 12 687 | 3 428 | 5 810 | 9 237 | 3 449 |
| GLOBAL PROGRAMMES OVERALL | 0 | 0 | 0 | 0 | 0 |
| **GLOBAL PROGRAMMES** | **13 004** | **3 745** | **5 810** | **9 554** | **3 449** |
| ***HEADQUARTERS*** | | | | | |
| DEPARTMENT OF OPERATIONS | 3 169 | 3 169 | 0 | 3 169 | 0 |
| DIV FINANCE AND ADMIN MGT | 375 | 375 | 0 | 375 | 0 |
| **HEADQUARTERS** | **3 543** | **3 543** | **0** | **3 543** | **0** |
| **TOTAL SUPPLEMENTARY PROGRAMMES FUND** | **374 724** | **289 131** | **37 007** | **326 138** | **48 586** |

## Status of Prior Year Projects
## Obligations Liquidated/Outstanding
## As at 31 December 2007
## (in thousands of United States Dollars)

Schedule 5

| ANNUAL PROGRAMME FUND | Unliquidated Obligations 01 January 2007 | Payments during 2007 | Cancellations during 2007 | Unliquidated Obligations 31 December 2007 |
|---|---|---|---|---|
| ***FIELD OPERATIONS*** | | | | |
| ***AFRICA*** | | | | |
| ***WEST AFRICA*** | | | | |
| WEST AFRICA OVERALL | 786 | 671 | 115 | 0 |
| BENIN | 80 | 71 | 9 | 0 |
| BURKINA FASO | 0 | 0 | 0 | 0 |
| COTE D'IVOIRE | 296 | 295 | 1 | 0 |
| GAMBIA | 23 | 20 | 3 | 0 |
| GHANA | 126 | 101 | 25 | 0 |
| GUINEA | 460 | 238 | 222 | 0 |
| LIBERIA | 1 870 | 1 519 | 352 | 0 |
| NIGERIA | 36 | 36 | 0 | 0 |
| SENEGAL | 2 | (0) | 2 | 0 |
| SIERRA LEONE | 296 | 219 | 77 | 0 |
| **WEST AFRICA** | **3 975** | **3 169** | **806** | **0** |
| ***EAST AND HORN OF AFRICA*** | | | | |
| DJIBOUTI | 160 | 148 | 12 | 0 |
| ERITREA | 92 | 51 | 41 | 0 |
| ETHIOPIA | 463 | 349 | 114 | 0 |
| KENYA | 4 635 | 3 851 | 784 | 0 |
| SOMALIA | 252 | 220 | 32 | 0 |
| SUDAN | 6 819 | 6 101 | 718 | 0 |
| UGANDA | 546 | 381 | 165 | 0 |
| **EAST AND HORN OF AFRICA** | **12 968** | **11 103** | **1 865** | **0** |
| ***CENTRAL AFRICA AND GREAT LAKES*** | | | | |
| COUNTRIES IN CENTRAL AFRICA | 224 | 221 | 2 | 0 |
| BURUNDI | 966 | 741 | 225 | 0 |
| CAMEROON | 47 | 43 | 4 | 0 |
| CENTRAL AFRICAN REPUBLIC | 150 | 134 | 16 | 0 |
| CHAD | 5 931 | 5 358 | 573 | 0 |
| THE REPUBLIC OF THE CONGO | 186 | 118 | 68 | 0 |
| DEMOCRATIC REP OF THE CONGO | 521 | 366 | 155 | 0 |
| GABON | 182 | 165 | 17 | 0 |
| RWANDA | 18 | 9 | 9 | 0 |
| UNITED REPUBLIC OF TANZANIA | 1 231 | 980 | 251 | 0 |
| **CENTRAL AFRICA AND GREAT LAKES** | **9 455** | **8 135** | **1 321** | **0** |
| ***SOUTHERN AFRICA*** | | | | |
| SOUTHERN AFRICA OVERALL | 0 | (15) | 15 | 0 |
| ANGOLA | 2 083 | 1 499 | 584 | 0 |
| BOTSWANA | 44 | 42 | 1 | 0 |
| MALAWI | 135 | 128 | 7 | 0 |
| MOZAMBIQUE | 67 | 33 | 33 | 0 |
| NAMIBIA | 72 | 33 | 39 | 0 |

**Status of Prior Year Projects**
**Obligations Liquidated/Outstanding**
**As at 31 December 2007**
**(in thousands of United States Dollars)**

**Schedule 5**

| ANNUAL PROGRAMME FUND | Unliquidated Obligations 01 January 2007 | Payments during 2007 | Cancellations during 2007 | Unliquidated Obligations 31 December 2007 |
|---|---|---|---|---|
| SOUTH AFRICA | 269 | 252 | 17 | 0 |
| ZAMBIA | 490 | 422 | 68 | 0 |
| **SOUTHERN AFRICA** | **3 161** | **2 397** | **765** | **0** |
| **AFRICA** | 29 560 | 24 804 | 4 756 | 0 |
| ***MENA*** | | | | |
| ***NORTH AFRICA*** | | | | |
| NORTH AFRICA OVERALL | 83 | 81 | 2 | 0 |
| ALGERIA | 1 572 | 1 511 | 52 | 0 |
| LIBYAN ARAB JAMAHIRIYA | 20 | 19 | 1 | 0 |
| MOROCCO | 33 | 1 | 32 | 0 |
| TUNISIA | 6 | 0 | 6 | 0 |
| **NORTH AFRICA** | **1 714** | **1 611** | **102** | **0** |
| ***MIDDLE EAST*** | | | | |
| EGYPT | 636 | 634 | 2 | 0 |
| IRAQ | 13 | 0 | 13 | 0 |
| JORDAN | 74 | 65 | 9 | 0 |
| LEBANON | 172 | 51 | 121 | 0 |
| SAUDI ARABIA | 9 | 9 | 0 | 0 |
| SYRIAN ARAB REPUBLIC | 5 | 2 | 3 | 0 |
| UNITED ARAB EMIRATES | 22 | 18 | 4 | 0 |
| YEMEN | 79 | 75 | 4 | 0 |
| ISRAEL | 36 | 36 | 0 | 0 |
| **MIDDLE EAST** | **1 045** | **890** | **155** | **0** |
| **MENA** | 2 759 | 2 502 | 257 | 0 |
| ***ASIA AND THE PACIFIC*** | | | | |
| ***SOUTH ASIA*** | | | | |
| BANGLADESH | 4 | 4 | 0 | 0 |
| INDIA | 52 | 49 | 3 | 0 |
| NEPAL | 54 | 49 | 5 | 0 |
| SRI LANKA | 1 002 | 956 | 46 | 0 |
| **SOUTH ASIA** | **1 112** | **1 058** | **54** | **0** |
| ***EAST ASIA AND THE PACIFIC*** | | | | |
| AUSTRALIA | 4 | 4 | 0 | 0 |
| CAMBODIA | 10 | 2 | 8 | 0 |
| CHINA | 43 | 24 | 19 | 0 |
| INDONESIA | 54 | 37 | 17 | 0 |
| JAPAN | 7 | 6 | 0 | 0 |
| MALAYSIA | 50 | 46 | 4 | 0 |
| PAPUA NEW GUINEA | 142 | 136 | 7 | 0 |
| REPUBLIC OF KOREA | 19 | 15 | 4 | 0 |
| MYANMAR | 81 | 78 | 3 | 0 |
| THAILAND | 126 | 82 | 44 | 0 |
| TIMOR-LESTE | 39 | 32 | 7 | 0 |

**Status of Prior Year Projects**
**Obligations Liquidated/Outstanding**
**As at 31 December 2007**
**(in thousands of United States Dollars)**

**Schedule 5**

| ANNUAL PROGRAMME FUND | Unliquidated Obligations 01 January 2007 | Payments during 2007 | Cancellations during 2007 | Unliquidated Obligations 31 December 2007 |
|---|---|---|---|---|
| VIET NAM | 28 | 10 | 18 | 0 |
| **EAST ASIA AND THE PACIFIC** | **602** | **471** | **132** | **0** |
| ***SOUTH-WEST ASIA*** | | | | |
| AFGHANISTAN | 2 367 | 2 189 | 178 | 0 |
| ISLAMIC REPUBLIC OF IRAN | 1 238 | 1 178 | 60 | 0 |
| PAKISTAN | 1 286 | 1 218 | 67 | 0 |
| **SOUTH-WEST ASIA** | **4 891** | **4 586** | **306** | **0** |
| *CENTRAL ASIA* | | | | |
| CENTRAL ASIA OVERALL | 59 | 59 | 0 | 0 |
| KAZAKHSTAN | 51 | 42 | 9 | 0 |
| KYRGYSTAN | 2 | 2 | 0 | 0 |
| TAJIKISTAN | 152 | 155 | (3) | 0 |
| UZBEKISTAN | 8 | 8 | 0 | 0 |
| **CENTRAL ASIA** | **272** | **266** | **6** | **0** |
| **ASIA AND THE PACIFIC** | 6 877 | 6 381 | 497 | 0 |
| ***EUROPE*** | | | | |
| ***EASTERN EUROPE*** | | | | |
| EASTERN EUROPE OVERALL | 4 | 4 | 1 | 0 |
| ARMENIA | 11 | 11 | 0 | 0 |
| AZERBAIJAN | 3 | 3 | 0 | 0 |
| BELARUS | 30 | 29 | 1 | 0 |
| GEORGIA | 109 | 109 | 0 | 0 |
| REPUBLIC OF MOLDOVA | 64 | 62 | 3 | 0 |
| RUSSIAN FEDERATION | 116 | 83 | 33 | 0 |
| UKRAINE | 30 | 29 | 1 | 0 |
| **EASTERN EUROPE** | **367** | **329** | **38** | **0** |
| ***CENTRAL EUROPE*** | | | | |
| OTHER COUNTRIES IN CENT EUROPE | 21 | 21 | 0 | 0 |
| BULGARIA | 8 | 8 | 0 | 0 |
| CYPRUS | 4 | 4 | 0 | 0 |
| CZECH REPUBLIC | 59 | 59 | 0 | 0 |
| HUNGARY | 51 | 49 | 2 | 0 |
| ROMANIA | 6 | 0 | 6 | 0 |
| SLOVAKIA | 30 | 29 | 2 | 0 |
| SLOVENIA | 3 | 3 | 0 | 0 |
| TURKEY | 94 | 92 | 2 | 0 |
| **CENTRAL EUROPE** | **275** | **263** | **12** | **0** |
| ***WESTERN EUROPE*** | | | | |
| AUSTRIA | 72 | 72 | 0 | 0 |
| BELGIUM | 12 | 11 | 0 | 0 |
| FRANCE | 6 | 3 | 3 | 0 |
| GERMANY | 1 | 1 | 0 | 0 |
| GREECE | 59 | 58 | 0 | 0 |

**Status of Prior Year Projects**
**Obligations Liquidated/Outstanding**
**As at 31 December 2007**
**(in thousands of United States Dollars)**

**Schedule 5**

| ANNUAL PROGRAMME FUND | Unliquidated Obligations 01 January 2007 | Payments during 2007 | Cancellations during 2007 | Unliquidated Obligations 31 December 2007 |
|---|---|---|---|---|
| ITALY | 164 | 146 | 19 | 0 |
| SPAIN | 23 | 23 | 1 | 0 |
| SWITZERLAND | 35 | 5 | 30 | 0 |
| UNITED KINGDOM | 5 | 4 | 1 | 0 |
| **WESTERN EUROPE** | **379** | **325** | **54** | **0** |
| ***SOUTH EASTERN EUROPE*** | | | | |
| ALBANIA | 4 | 3 | 1 | 0 |
| BOSNIA AND HERZEGOVINA | 408 | 401 | 8 | 0 |
| CROATIA | 25 | 22 | 3 | 0 |
| SERBIA | 328 | 303 | 25 | 0 |
| THE FYR MACEDONIA | 55 | 51 | 5 | 0 |
| **SOUTH EASTERN EUROPE** | **820** | **779** | **41** | **0** |
| **EUROPE** | 1 842 | 1 697 | 145 | 0 |
| ***AMERICAS*** | | | | |
| ***NORTHERN SOUTH AMERICA*** | | | | |
| VENEZUELA REGIONAL OFFICE | 26 | 26 | 0 | 0 |
| ECUADOR | 141 | 123 | 17 | 0 |
| COLOMBIA | 40 | 1 | 39 | 0 |
| COSTA RICA | 11 | 0 | 11 | 0 |
| PANAMA | 0 | 0 | 0 | 0 |
| **NORTHERN SOUTH AMERICA** | **217** | **150** | **67** | **0** |
| ***SOUTHERN SOUTH AMERICA*** | | | | |
| ARGENTINA REGIONAL OFFICE | 10 | 1 | 9 | 0 |
| BRAZIL | 7 | 7 | 0 | 0 |
| **SOUTHERN SOUTH AMERICA** | **18** | **8** | **9** | **0** |
| ***CENTRAL AMERICA AND MEXICO*** | | | | |
| MEXICO REGIONAL OFFICE | 64 | (24) | 88 | 0 |
| **CENTRAL AMERICA AND MEXICO** | **64** | **(24)** | **88** | **0** |
| ***NORTH AMERICA AND CARIBBEAN*** | | | | |
| UNITED STATES OF AMERICA | 2 548 | 2 529 | 19 | 0 |
| CANADA | 339 | 339 | 0 | 0 |
| **NORTH AMERICA AND CARIBBEAN** | **2 888** | **2 868** | **19** | **0** |
| **AMERICAS** | 3 186 | 3 003 | 183 | 0 |
| **FIELD OPERATIONS** | **44 224** | **38 385** | **5 838** | **0** |
| ***GLOBAL PROGRAMMES*** | | | | |
| EXECUTIVE DIRECTION AND MGT | 9 | 8 | 1 | 0 |
| DIV INT PROTECTION SERVICES | 407 | 312 | 95 | 0 |
| DIV EXTERNAL RELATIONS | 1 023 | 988 | 35 | 0 |
| DIV INFO SYSTEMS & TELECOMS | 1 701 | 1 622 | 79 | 0 |
| DEPARTMENT OF OPERATIONS | 5 951 | 5 874 | 77 | 0 |
| DIV HUMAN RESOURCES MGT | 2 125 | 1 934 | 192 | 0 |
| **GLOBAL PROGRAMMES** | **11 217** | **10 738** | **479** | **0** |

## Status of Prior Year Projects
## Obligations Liquidated/Outstanding
## As at 31 December 2007
## (in thousands of United States Dollars)

Schedule 5

| ANNUAL PROGRAMME FUND | Unliquidated Obligations 01 January 2007 | Payments during 2007 | Cancellations during 2007 | Unliquidated Obligations 31 December 2007 |
|---|---|---|---|---|
| ***HEADQUARTERS*** | | | | |
| EXECUTIVE DIRECTION AND MGT | 317 | 311 | 6 | 0 |
| DIV INT PROTECTION SERVICES | 42 | 42 | 0 | 0 |
| DIV EXTERNAL RELATIONS | 176 | 170 | 6 | 0 |
| DIV INFO SYSTEMS & TELECOMS | 2 217 | 1 955 | 262 | 0 |
| DEPARTMENT OF OPERATIONS | 30 | 30 | 0 | 0 |
| DIV HUMAN RESOURCES MGT | 242 | 234 | 7 | 0 |
| DIV FINANCE AND ADMIN MGT | 9 871 | 9 283 | 588 | 0 |
| **HEADQUARTERS** | **12 894** | **12 025** | **869** | **0** |
| **TOTAL ANNUAL PROGRAMME FUND** | **68 334** | **61 149** | **7 186** | **0** |

**Status of Prior Year Projects**
**Obligations Liquidated/Outstanding**
**As at 31 December 2007**
**(in thousands of United States Dollars)**

**Schedule 5**

| SUPPLEMENTARY PROGRAMMES FUND | Unliquidated Obligations 01 January | Payments during 2007 | Cancellations during 2007 | Unliquidated Obligations 31 December |
|---|---|---|---|---|
| ***FIELD OPERATIONS*** | | | | |
| ***AFRICA*** | | | | |
| ***WEST AFRICA*** | | | | |
| COTE D'IVOIRE | 177 | 176 | 1 | 0 |
| LIBERIA | 456 | 354 | 103 | 0 |
| **WEST AFRICA** | **634** | **530** | **103** | **0** |
| ***EAST AND HORN OF AFRICA*** | | | | |
| ETHIOPIA | 83 | 83 | 0 | 0 |
| KENYA | 434 | 430 | 4 | 0 |
| SUDAN | 3 636 | 3 382 | 254 | 0 |
| UGANDA | 855 | 682 | 174 | 0 |
| **EAST AND HORN OF AFRICA** | **5 009** | **4 577** | **432** | **0** |
| ***CENTRAL AFRICA AND GREAT LAKES*** | | | | |
| CENTRAL AFRICAN REPUBLIC | 540 | 520 | 20 | 0 |
| CHAD | 497 | 482 | 15 | 0 |
| THE REPUBLIC OF THE CONGO | 109 | 108 | 1 | 0 |
| DEMOCRATIC REP OF THE CONGO | 4 392 | 4 187 | 204 | 0 |
| UNITED REPUBLIC OF TANZANIA | 196 | 90 | 105 | 0 |
| **CENTRAL AFRICA AND GREAT LAKES** | **5 733** | **5 387** | **346** | **0** |
| ***SOUTHERN AFRICA*** | | | | |
| ZAMBIA | 37 | 27 | 10 | 0 |
| **SOUTHERN AFRICA** | **37** | **27** | **10** | **0** |
| **AFRICA** | **11 412** | **10 521** | **890** | **0** |
| ***MENA*** | | | | |
| ***MIDDLE EAST*** | | | | |
| MIDDLE EAST OVERALL | 2 256 | 2 168 | 88 | 0 |
| IRAQ | 16 | 10 | 6 | 0 |
| JORDAN | 7 | 2 | 5 | 0 |
| LEBANON | 186 | 39 | 147 | 0 |
| SYRIAN ARAB REPUBLIC | 3 | 0 | 3 | 0 |
| **MIDDLE EAST** | **2 468** | **2 219** | **249** | **0** |
| **MENA** | **2 468** | **2 219** | **249** | **0** |
| ***ASIA AND THE PACIFIC*** | | | | |
| ***SOUTH ASIA*** | | | | |
| NEPAL | 7 | 6 | 1 | 0 |
| SRI LANKA | 1 | 0 | 1 | 0 |
| **SOUTH ASIA** | **8** | **6** | **2** | **0** |
| ***EAST ASIA AND THE PACIFIC*** | | | | |
| INDONESIA | 1 557 | 803 | 754 | 0 |
| TIMOR-LESTE | 28 | 6 | 20 | 0 |
| **EAST ASIA AND THE PACIFIC** | **1 583** | **809** | **774** | **0** |

## Status of Prior Year Projects
## Obligations Liquidated/Outstanding
## As at 31 December 2007
## (in thousands of United States Dollars)

Schedule 5

| SUPPLEMENTARY PROGRAMMES FUND | Unliquidated Obligations 01 January | Payments during 2007 | Cancellations during 2007 | Unliquidated Obligations 31 December |
|---|---|---|---|---|
| *SOUTH-WEST ASIA* | | | | |
| ISLAMIC REPUBLIC OF IRAN | 4 | 0 | 4 | 0 |
| PAKISTAN | 27 | 17 | 10 | 0 |
| **SOUTH-WEST ASIA** | **31** | **17** | **14** | **0** |
| **ASIA AND THE PACIFIC** | **1 622** | **832** | **791** | **0** |
| *AMERICAS* | | | | |
| *NORTHERN SOUTH AMERICA* | | | | |
| COLOMBIA | 249 | 249 | 0 | 0 |
| **NORTHERN SOUTH AMERICA** | **249** | **249** | **0** | **0** |
| **AMERICAS** | **249** | **249** | **0** | **0** |
| **FIELD OPERATIONS** | **15 751** | **13 820** | **1 931** | **0** |
| *GLOBAL PROGRAMMES* | | | | |
| DEPARTMENT OF OPERATIONS | 68 | 53 | 15 | 0 |
| **GLOBAL PROGRAMMES** | **68** | **53** | **15** | **0** |
| **TOTAL SUPPLEMENTARY PROGRAMMES FUND** | **15 819** | **13 873** | **1 946** | **0** |

## STATEMENT OF INCOME AND EXPENDITURE
## by Fund/Region/Country/Territory
## for the year ended 31 December 2007
## (in thousands of United States Dollars)

**Annex to Statement I**

| ANNUAL PROGRAMME FUND | Current Year Contributions | Miscellaneous Income | Current Year Expenditure | Adjustments to Prior Year | Cancellations Prior Year Obligations | Transfers to/from | Balance - Beginning of Year | Balance - End of Year |
|---|---|---|---|---|---|---|---|---|
| ***FIELD OPERATIONS*** | | | | | | | | |
| ***AFRICA*** | | | | | | | | |
| **AFRICA OVERALL** | **63 634** | **0** | **0** | **0** | **0** | **(63 634)** | **0** | **0** |
| ***WEST AFRICA*** | | | | | | | | |
| WEST AFRICA OVERALL | 12 096 | 0 | 4 244 | 67 | 115 | (8 822) | 788 | 0 |
| BENIN | 17 | 5 | 1 774 | (18) | 9 | 1 784 | 0 | 21 |
| BURKINA FASO | 0 | 0 | 0 | 1 | 0 | (1) | 0 | 0 |
| COTE D'IVOIRE | 2 527 | 21 | 6 965 | 31 | 1 | 4 391 | 0 | 5 |
| GAMBIA | 42 | 3 | 419 | (3) | 3 | 375 | 0 | 0 |
| GHANA | 1 958 | 1 | 9 188 | 101 | 25 | 6 925 | 182 | 6 |
| GUINEA | 2 248 | 471 | 9 339 | (239) | 222 | 6 657 | 0 | 20 |
| LIBERIA | 20 050 | 235 | 31 549 | 328 | 352 | 10 591 | 145 | 152 |
| MALI | 0 | 0 | 0 | 6 | 0 | (6) | 0 | 0 |
| NIGERIA | 114 | 0 | 3 380 | 63 | 0 | 3 118 | 101 | 17 |
| SENEGAL | 42 | 6 | 2 160 | 27 | 2 | 2 054 | 29 | 0 |
| SIERRA LEONE | 2 391 | 140 | 9 803 | (221) | 77 | 7 418 | 0 | 1 |
| TOGO | 0 | 0 | 200 | (2) | 0 | 202 | 0 | 0 |
| GUINEA-BISSAU | 0 | 0 | 0 | (7) | 0 | 7 | 0 | 0 |
| **WEST AFRICA** | **41 484** | **881** | **79 020** | **133** | **806** | **34 693** | **1 245** | **222** |
| ***EAST AND HORN OF AFRICA*** | | | | | | | | |
| EAST & HORN OF AFRICA OVERALL | 20 159 | 0 | 0 | 0 | 0 | (20 159) | 0 | 0 |
| OTHER COUNTRIES IN EAST HORN | 0 | 0 | 81 | 0 | 0 | 81 | 0 | 0 |
| DJIBOUTI | 29 | 0 | 3 137 | 46 | 12 | 3 078 | 0 | 27 |
| ERITREA | 1 607 | 217 | 3 910 | 413 | 41 | 1 625 | 7 | 0 |
| ETHIOPIA | 8 983 | 685 | 19 121 | 185 | 114 | 9 845 | 172 | 863 |
| KENYA | 20 115 | 230 | 49 262 | 284 | 784 | 29 819 | 103 | 1 074 |
| SOMALIA | 5 774 | 6 | 6 367 | 29 | 32 | 74 | 471 | 18 |
| SUDAN | 11 013 | 547 | 15 336 | 334 | 718 | 469 | 2 272 | 16 |
| UGANDA | 9 792 | 7 | 20 460 | 140 | 165 | 10 246 | 894 | 783 |
| **EAST AND HORN OF AFRICA** | **77 470** | **1 694** | **117 676** | **1 431** | **1 865** | **34 078** | **3 918** | **2 781** |
| ***CENTRAL AFRICA AND GREAT LAKES*** | | | | | | | | |
| CENTRAL AFRICA & GREAT LAKES | 29 639 | 0 | 0 | 0 | 0 | (30 758) | 1 119 | 0 |
| COUNTRIES IN CENTRAL AFRICA | 342 | 0 | 6 116 | 7 | 2 | 5 765 | 0 | 0 |
| BURUNDI | 26 803 | 105 | 25 565 | 318 | 225 | (773) | 189 | 1 301 |

## STATEMENT OF INCOME AND EXPENDITURE
## by Fund/Region/Country/Territory
## for the year ended 31 December 2007
## (in thousands of United States Dollars)

**Annex to Statement I**

| ANNUAL PROGRAMME FUND | Current Year Contributions | Miscellaneous Income | Current Year Expenditure | Adjustments to Prior Year | Cancellations Prior Year Obligations | Transfers to/from | Balance - Beginning of Year | Balance - End of Year |
|---|---|---|---|---|---|---|---|---|
| CAMEROON | 578 | 8 | 3 452 | (19) | 4 | 2 892 | 0 | 12 |
| CENTRAL AFRICAN REPUBLIC | 2 447 | 2 | 2 279 | (132) | 16 | (60) | 157 | 151 |
| CHAD | 61 254 | 374 | 74 229 | 248 | 573 | 9 447 | 2 423 | 89 |
| THE REPUBLIC OF THE CONGO | 1 162 | 79 | 4 671 | 130 | 68 | 3 689 | 0 | 457 |
| DEMOCRATIC REP OF THE CONGO | 9 373 | 258 | 10 096 | 410 | 155 | 433 | 785 | 1 318 |
| GABON | 233 | 0 | 2 443 | 56 | 17 | 2 321 | 164 | 349 |
| RWANDA | 2 692 | 0 | 6 661 | 65 | 9 | 3 967 | 149 | 222 |
| UNITED REPUBLIC OF TANZANIA | 17 451 | 377 | 25 619 | 533 | 251 | 8 080 | 717 | 1 790 |
| **CENTRAL AFRICA AND GREAT LAKES** | **151 975** | **1 203** | **161 131** | **1 616** | **1 321** | **5 002** | **5 704** | **5 689** |
| ***SOUTHERN AFRICA*** | | | | | | | | |
| SOUTHERN AFRICA OVERALL | 5 016 | 0 | 1 331 | 35 | 15 | (3 370) | 0 | 365 |
| ANGOLA | 3 401 | 51 | 12 073 | 231 | 584 | 7 659 | 148 | 0 |
| BOTSWANA | 284 | 55 | 2 575 | 132 | 1 | 2 204 | 69 | 170 |
| MALAWI | 64 | 0 | 3 120 | 33 | 7 | 3 031 | 0 | 16 |
| MOZAMBIQUE | 0 | 4 | 2 749 | 145 | 33 | 2 535 | 32 | 0 |
| NAMIBIA | 617 | 24 | 2 967 | 250 | 39 | 2 038 | 0 | 0 |
| SOUTH AFRICA | 607 | 22 | 5 481 | (5) | 17 | 4 808 | 33 | 0 |
| ZAMBIA | 2 991 | 171 | 9 825 | 168 | 68 | 6 925 | 73 | 571 |
| ZIMBABWE | 0 | 25 | 1 851 | 78 | 0 | 1 749 | 0 | 0 |
| SWAZILAND | 0 | 0 | 0 | 4 | 0 | (4) | 0 | 0 |
| **SOUTHERN AFRICA** | **12 979** | **350** | **41 972** | **1 071** | **765** | **27 575** | **354** | **1 123** |
| **AFRICA** | 347 542 | 4 127 | 399 799 | 4 252 | 4 756 | 37 714 | 11 222 | 9 814 |
| ***MENA*** | | | | | | | | |
| **MENA OVERALL** | **972** | **0** | **0** | **0** | **0** | **(972)** | **0** | **0** |
| ***NORTH AFRICA*** | | | | | | | | |
| NORTH AFRICA OVERALL | 1 987 | 0 | 0 | 2 | 2 | (2 071) | 82 | 0 |
| ALGERIA | 4 134 | 0 | 5 676 | 3 | 62 | 1 771 | 224 | 519 |
| LIBYAN ARAB JAMAHIRIYA | 15 | 4 | 843 | 0 | 1 | 824 | 0 | 0 |
| MAURITANIA | 722 | 0 | 1 132 | 8 | 0 | 584 | 26 | 208 |
| MOROCCO | 455 | (1) | 960 | 51 | 32 | 423 | 0 | 0 |
| TUNISIA | 0 | 0 | 358 | 1 | 6 | 351 | 0 | 0 |
| WESTERN SAHARA | 0 | 0 | 0 | (17) | 0 | 21 | 0 | 4 |
| NORTH AFRICA | 7 314 | 3 | 8 969 | 48 | 102 | 1 902 | 332 | 731 |
| ***MIDDLE EAST*** | | | | | | | | |
| MIDDLE EAST OVERALL | 5 551 | 0 | 0 | 0 | 0 | (5 551) | 0 | 0 |

## STATEMENT OF INCOME AND EXPENDITURE
## by Fund/Region/Country/Territory
## for the year ended 31 December 2007
## (in thousands of United States Dollars)

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| ANNUAL PROGRAMME FUND | Current Year Contributions | Miscellaneous Income | Current Year Expenditure | Adjustments to Prior Year | Cancellations Prior Year Obligations | Transfers to/from | Balance - Beginning of Year | Balance - End of Year |
|---|---|---|---|---|---|---|---|---|
| EGYPT | 1 582 | 4 | 3 966 | 45 | 2 | 2 019 | 481 | 166 |
| IRAQ | 1 182 | 2 | 1 387 | 73 | 13 | 117 | 0 | 0 |
| JORDAN | 1 602 | 12 | 1 570 | 48 | 9 | 262 | 36 | 399 |
| LEBANON | 3 559 | 2 | 7 707 | 24 | 121 | 4 038 | 174 | 210 |
| SAUDI ARABIA | 314 | 0 | 2 054 | 11 | 0 | 1 729 | 0 | 0 |
| SYRIAN ARAB REPUBLIC | 1 356 | 3 | 1 843 | (8) | 3 | 470 | 19 | 0 |
| UNITED ARAB EMIRATES | 0 | 0 | 590 | 0 | 4 | 586 | 0 | 0 |
| YEMEN | 3 362 | 0 | 5 625 | 83 | 4 | 2 171 | 6 | 0 |
| ISRAEL | 0 | 0 | 362 | 5 | 0 | 357 | 0 | 0 |
| **MIDDLE EAST** | **18 507** | **23** | **25 105** | **281** | **155** | **6 198** | **716** | **775** |
| **MENA** | 26 793 | 25 | 34 073 | 328 | 257 | 7 128 | 1 047 | 1 506 |
| ***ASIA AND THE PACIFIC*** | | | | | | | | |
| **ASIA AND PACIFIC OVERALL** | **2 006** | **0** | **0** | **0** | **0** | **(2 006)** | **0** | **0** |
| ***SOUTH ASIA*** | | | | | | | | |
| SOUTH ASIA OVERALL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BANGLADESH | 3 423 | 3 | 3 998 | 16 | 0 | 556 | 0 | 0 |
| INDIA | 1 891 | 5 | 3 759 | 51 | 3 | 1 840 | 60 | 91 |
| NEPAL | 5 340 | 6 | 9 134 | 64 | 5 | 3 794 | 0 | 76 |
| SRI LANKA | 20 515 | 8 | 20 642 | 220 | 46 | 755 | 2 539 | 3 441 |
| **SOUTH ASIA** | **31 170** | **22** | **37 532** | **351** | **54** | **6 945** | **2 598** | **3 608** |
| ***EAST ASIA AND THE PACIFIC*** | | | | | | | | |
| EAST ASIA AND PACIFIC OVERALL | 7 607 | 0 | 0 | 0 | 0 | (7 607) | 0 | 0 |
| AUSTRALIA | 0 | 0 | 1 164 | 15 | 0 | 1 150 | 0 | 0 |
| CAMBODIA | 101 | 1 | 1 071 | 10 | 8 | 950 | 0 | 0 |
| CHINA | 305 | 1 | 4 046 | 74 | 19 | 3 671 | 0 | 23 |
| INDONESIA | 307 | 21 | 2 105 | (196) | 17 | 1 997 | 0 | 40 |
| JAPAN | 0 | 0 | 2 652 | 5 | 0 | 2 647 | 0 | 0 |
| MALAYSIA | 1 176 | 1 | 4 292 | 47 | 4 | 3 258 | 0 | 194 |
| MONGOLIA | 378 | 0 | 222 | 5 | 0 | (238) | 102 | 25 |
| PAPUA NEW GUINEA | 84 | 0 | 404 | (13) | 7 | 327 | 0 | 0 |
| PHILIPPINES | 0 | 0 | 193 | (336) | 0 | 529 | 0 | 0 |
| REPUBLIC OF KOREA | 22 | 0 | 785 | 39 | 4 | 720 | 0 | 0 |
| LAO PEOPLE'S DEMOCRATIC REP | 0 | 0 | 0 | 6 | 0 | (6) | 0 | 0 |
| MYANMAR | 5 351 | 0 | 6 442 | 40 | 3 | 1 046 | 0 | 0 |
| SINGAPORE | 0 | 0 | 47 | 4 | 0 | 43 | 0 | 0 |
| THAILAND | 6 157 | 18 | 14 505 | 403 | 44 | 6 395 | 1 577 | 89 |

## STATEMENT OF INCOME AND EXPENDITURE
### by Fund/Region/Country/Territory
### for the year ended 31 December 2007
### (in thousands of United States Dollars)

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| ANNUAL PROGRAMME FUND | Current Year Contributions | Miscellaneous Income | Current Year Expenditure | Adjustments to Prior Year | Cancellations Prior Year Obligations | Transfers to/from | Balance - Beginning of Year | Balance - End of Year |
|---|---|---|---|---|---|---|---|---|
| TIMOR-LESTE | 1 | 2 | 938 | 1 | 7 | 927 | 0 | 0 |
| VIET NAM | 43 | 0 | 220 | 0 | 18 | 154 | 6 | 0 |
| OTHER COUNTRIES EAST ASIA | 25 | 0 | 35 | 0 | 0 | 10 | 0 | 0 |
| **EAST ASIA AND THE PACIFIC** | **21 557** | **44** | **39 122** | **104** | **132** | **15 972** | **1 685** | **372** |
| ***SOUTH-WEST ASIA*** | | | | | | | | |
| SOUTH-WEST ASIA OVERALL | 40 213 | 0 | 798 | 661 | 0 | (39 153) | 940 | 1 863 |
| AFGHANISTAN | 49 276 | 285 | 70 330 | 309 | 178 | 20 073 | 219 | 11 |
| ISLAMIC REPUBLIC OF IRAN | 2 625 | 35 | 11 331 | 223 | 60 | 8 383 | 127 | 122 |
| PAKISTAN | 6 950 | 177 | 20 474 | 383 | 67 | 14 066 | 7 | 1 176 |
| **SOUTH-WEST ASIA** | **99 064** | **497** | **102 933** | **1 577** | **306** | **3 369** | **1 293** | **3 172** |
| ***CENTRAL ASIA*** | | | | | | | | |
| CENTRAL ASIA OVERALL | 2 882 | 0 | 940 | 44 | 0 | (2 075) | 89 | 0 |
| KAZAKHSTAN | 210 | 0 | 1 609 | 0 | 9 | 1 367 | 23 | 0 |
| KYRGYSTAN | 0 | 11 | 1 424 | 9 | 0 | 1 358 | 45 | 0 |
| TAJIKISTAN | 0 | 39 | 938 | 0 | (3) | 902 | 0 | 0 |
| TURKMENISTAN | 232 | 1 | 729 | 10 | 0 | 479 | 7 | 0 |
| UZBEKISTAN | 0 | 0 | 164 | 0 | 0 | 164 | 0 | 0 |
| **CENTRAL ASIA** | **3 324** | **51** | **5 804** | **64** | **6** | **2 195** | **164** | **0** |
| **ASIA AND THE PACIFIC** | 157 121 | 614 | 185 391 | 2 096 | 497 | 26 474 | 5 740 | 7 151 |
| ***EUROPE*** | | | | | | | | |
| **EUROPE OVERALL** | **100** | **0** | **0** | **0** | **0** | **(100)** | **0** | **0** |
| ***EASTERN EUROPE*** | | | | | | | | |
| EASTERN EUROPE OVERALL | 6 764 | 0 | 945 | 43 | 1 | (5 783) | 172 | 252 |
| ARMENIA | 199 | 5 | 1 940 | 3 | 0 | 1 734 | 0 | 0 |
| AZERBAIJAN | 1 653 | 1 | 3 586 | 50 | 0 | 1 883 | 0 | 0 |
| BELARUS | 410 | 0 | 1 620 | (1) | 1 | 1 209 | 0 | 0 |
| GEORGIA | 1 624 | 1 | 5 434 | 177 | 0 | 3 561 | 625 | 554 |
| REPUBLIC OF MOLDOVA | 0 | 0 | 652 | 5 | 3 | 644 | 0 | 0 |
| RUSSIAN FEDERATION | 6 725 | 26 | 13 173 | 114 | 33 | 6 275 | 0 | 0 |
| UKRAINE | 270 | 1 | 3 112 | 6 | 1 | 2 826 | 180 | 173 |
| **EASTERN EUROPE** | **17 645** | **34** | **30 462** | **398** | **38** | **12 348** | **978** | **978** |
| ***CENTRAL EUROPE*** | | | | | | | | |
| OTHER COUNTRIES IN CENT EUROPE | 60 | 0 | 169 | (4) | 0 | 113 | 0 | 0 |
| CENT EUROPE AND BALTIC STATES | 2 191 | 0 | 0 | 0 | 0 | (2 191) | 0 | 0 |
| BULGARIA | 0 | 1 | 958 | 0 | 0 | 958 | 0 | 0 |

## STATEMENT OF INCOME AND EXPENDITURE
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## for the year ended 31 December 2007
## (in thousands of United States Dollars)

**Annex to Statement I**

| ANNUAL PROGRAMME FUND | Current Year Contributions | Miscellaneous Income | Current Year Expenditure | Adjustments to Prior Year | Cancellations Prior Year Obligations | Transfers to/from | Balance - Beginning of Year | Balance - End of Year |
|---|---|---|---|---|---|---|---|---|
| CYPRUS | 37 | 0 | 787 | 8 | 0 | 752 | 0 | 10 |
| CZECH REPUBLIC | 0 | 0 | 514 | 2 | 0 | 512 | 0 | 0 |
| HUNGARY | 0 | 0 | 2 089 | 13 | 2 | 2 074 | 0 | 0 |
| POLAND | 0 | 0 | 961 | 13 | 0 | 949 | 0 | 0 |
| ROMANIA | 0 | 4 | 1 069 | 21 | 6 | 1 038 | 0 | 0 |
| SLOVAK REPUBLIC | 0 | 1 | 512 | 19 | 2 | 490 | 0 | 0 |
| SLOVENIA | 0 | 0 | 193 | (5) | 0 | 197 | 0 | 0 |
| TURKEY | 501 | 6 | 6 597 | 195 | 2 | 5 848 | 46 | 0 |
| **CENTRAL EUROPE** | **2 789** | **11** | **13 850** | **262** | **12** | **10 740** | **46** | **10** |
| ***WESTERN EUROPE*** | | | | | | | | |
| WESTERN EUROPE OVERALL | 1 300 | 0 | 0 | 0 | 0 | (1 300) | 0 | 0 |
| AUSTRIA | 60 | 0 | 1 045 | 0 | 0 | 985 | 0 | 0 |
| BELGIUM | 144 | 0 | 3 380 | 13 | 0 | 3 223 | 0 | 0 |
| FRANCE | 536 | 0 | 2 747 | 0 | 3 | 2 220 | 0 | 13 |
| GERMANY | 519 | 0 | 2 214 | 144 | 0 | 1 571 | 0 | 20 |
| GREECE | 0 | 1 | 1 196 | 53 | 0 | 1 142 | 0 | 0 |
| IRELAND | 151 | 0 | 659 | 3 | 0 | 505 | 0 | 0 |
| ITALY | 1 106 | 0 | 3 691 | (6) | 19 | 2 886 | 0 | 314 |
| MALTA | 0 | 0 | 50 | 0 | 0 | 50 | 0 | 0 |
| PORTUGAL | 0 | 0 | 59 | 0 | 0 | 59 | 0 | 0 |
| SPAIN | 487 | 0 | 1 276 | 12 | 1 | 768 | 9 | 0 |
| SWEDEN | 171 | 1 | 2 075 | (3) | 0 | 1 905 | 0 | 0 |
| SWITZERLAND | 114 | 0 | 662 | 47 | 30 | 488 | 0 | 17 |
| UNITED KINGDOM | 450 | 58 | 1 683 | 26 | 1 | 1 258 | 70 | 180 |
| **WESTERN EUROPE** | **5 038** | **61** | **20 736** | **289** | **54** | **15 760** | **79** | **544** |
| ***SOUTH EASTERN EUROPE*** | | | | | | | | |
| SOUTH EASTERN EUROPE OVERALL | 11 021 | 0 | 0 | 0 | 0 | (11 021) | 0 | 0 |
| ALBANIA | 0 | 9 | 875 | 6 | 1 | 860 | 0 | 0 |
| BOSNIA AND HERZEGOVINA | 675 | 11 | 7 803 | 79 | 8 | 7 143 | 0 | 113 |
| CROATIA | 640 | 2 | 3 499 | 54 | 3 | 2 800 | 0 | 0 |
| MONTENEGRO, THE REPUBLIC OF | 502 | 0 | 2 520 | 0 | 0 | 2 079 | 0 | 61 |
| SERBIA | 5 107 | 195 | 23 614 | 194 | 25 | 17 458 | 990 | 354 |
| THE FYR MACEDONIA | 0 | 1 | 3 250 | 34 | 5 | 3 211 | 0 | 0 |
| **SOUTH EASTERN EUROPE** | **17 945** | **217** | **41 561** | **367** | **41** | **22 529** | **990** | **528** |
| **EUROPE** | 43 516 | 323 | 106 610 | 1 317 | 145 | 61 277 | 2 092 | 2 060 |

## STATEMENT OF INCOME AND EXPENDITURE
## by Fund/Region/Country/Territory
## for the year ended 31 December 2007
## (in thousands of United States Dollars)

**Annex to Statement I**

| ANNUAL PROGRAMME FUND | Current Year Contributions | Miscellaneous Income | Current Year Expenditure | Adjustments to Prior Year | Cancellations Prior Year Obligations | Transfers to/from | Balance - Beginning of Year | Balance - End of Year |
|---|---|---|---|---|---|---|---|---|
| ***AMERICAS*** | | | | | | | | |
| **SOUTH AMERICA OVERALL** | **1 194** | **0** | **0** | **0** | **0** | **(1 194)** | **0** | **0** |
| ***NORTHERN SOUTH AMERICA*** | | | | | | | | |
| NORTHERN SOUTH AMERICA OVERALL | 3 778 | 0 | 0 | 0 | 0 | (3 778) | 0 | 0 |
| VENEZUELA REGIONAL OFFICE | 826 | 29 | 3 663 | 54 | 0 | 2 776 | 0 | 22 |
| ECUADOR | 4 845 | 26 | 5 216 | 33 | 17 | 745 | 469 | 919 |
| COLOMBIA | 597 | 16 | 677 | 36 | 39 | 233 | 155 | 399 |
| COSTA RICA | 868 | 1 | 1 996 | 13 | 11 | 1 262 | 0 | 158 |
| PANAMA | 286 | 0 | 1 041 | 21 | 0 | 666 | 90 | 23 |
| **NORTHERN SOUTH AMERICA** | **11 199** | **72** | **12 592** | **157** | **67** | **1 904** | **714** | **1 522** |
| ***SOUTHERN SOUTH AMERICA*** | | | | | | | | |
| SOUTHERN SOUTH AMERICA OVERALL | 1 145 | 0 | 0 | 0 | 0 | (1 145) | 0 | 0 |
| ARGENTINA REGIONAL OFFICE | 139 | 4 | 2 684 | 13 | 9 | 2 513 | 0 | 0 |
| CHILE | 0 | 0 | 0 | 9 | 0 | (9) | 0 | 0 |
| BRAZIL | 3 | 1 | 2 573 | 1 | 0 | 2 569 | 0 | 0 |
| **SOUTHERN SOUTH AMERICA** | **1 287** | **5** | **5 258** | **24** | **9** | **3 933** | **0** | **0** |
| ***CENTRAL AMERICA AND MEXICO*** | | | | | | | | |
| CENTRAL AMERICA OVERALL | 641 | 0 | 0 | 0 | 0 | (641) | 0 | 0 |
| MEXICO REGIONAL OFFICE | 5 | 1 | 2 268 | 22 | 88 | 2 152 | 0 | 0 |
| CUBA | 0 | 0 | 210 | 0 | 0 | 210 | 0 | 0 |
| GUATEMALA | 0 | 0 | 0 | 2 | 0 | (2) | 0 | 0 |
| **CENTRAL AMERICA AND MEXICO** | **646** | **1** | **2 478** | **24** | **88** | **1 719** | **0** | **0** |
| ***NORTH AMERICA AND CARIBBEAN*** | | | | | | | | |
| NORTH AMERICA & THE CARIBBEAN | 1 898 | 0 | 0 | 0 | 0 | (1 898) | 0 | 0 |
| UNITED STATES OF AMERICA | 186 | 2 | 3 781 | (8) | 19 | 3 541 | 41 | 0 |
| CANADA | 3 | 0 | 1 674 | (3) | 0 | 1 674 | 0 | 0 |
| **NORTH AMERICA AND CARIBBEAN** | **2 087** | **2** | **5 455** | **(11)** | **19** | **3 317** | **41** | **0** |
| **AMERICAS** | 16 415 | 79 | 25 782 | 194 | 183 | 9 679 | 755 | 1 522 |
| **FIELD OPERATIONS OVERALL** | **3 000** | **0** | **0** | **0** | **0** | **(3 000)** | **0** | **0** |
| **FIELD OPERATIONS** | **594 387** | **5 168** | **751 655** | **8 187** | **5 838** | **139 273** | **20 856** | **22 054** |
| ***GLOBAL PROGRAMMES*** | | | | | | | | |
| EXECUTIVE DIRECTION AND MGT | 88 | 0 | 294 | (2) | 1 | 207 | 0 | 0 |
| DIV INT PROTECTION SERVICES | 3 045 | 7 | 9 155 | 342 | 95 | 3 834 | 1 856 | 23 |

## STATEMENT OF INCOME AND EXPENDITURE
## by Fund/Region/Country/Territory
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| ANNUAL PROGRAMME FUND | Current Year Contributions | Miscellaneous Income | Current Year Expenditure | Adjustments to Prior Year | Cancellations Prior Year Obligations | Transfers to/from | Balance - Beginning of Year | Balance - End of Year |
|---|---|---|---|---|---|---|---|---|
| DIV EXTERNAL RELATIONS | 105 | 0 | 9 849 | 32 | 35 | 9 494 | 183 | 0 |
| DIV INFO SYSTEMS & TELECOMS | 0 | 0 | 6 765 | 1 | 79 | 6 307 | 378 | 0 |
| DEPARTMENT OF OPERATIONS | 11 263 | 0 | 37 566 | (87) | 77 | 21 292 | 5 061 | 40 |
| DIV HUMAN RESOURCES MGT | 0 | 0 | 30 977 | 20 | 192 | 30 [illegible] | 0 | 0 |
| DIV FINANCE AND ADMIN MGT | 0 | 0 | 79 | 0 | 0 | [illegible] | 0 | 0 |
| GLOBAL SERVICE CENTRE | 775 | 0 | 3 288 | 0 | 0 | 2 513 | 0 | 0 |
| GLOBAL PROGRAMMES OVERALL | 15 237 | 0 | 0 | (4) | 0 | (15 233) | 0 | 0 |
| **GLOBAL PROGRAMMES** | **30 513** | **7** | **97 973** | **302** | **479** | **59 259** | **7 478** | **63** |
| ***HEADQUARTERS*** | | | | | | | | |
| EXECUTIVE DIRECTION AND MGT | 431 | 0 | 12 330 | 83 | 6 | 11 354 | 456 | 0 |
| DIV INT PROTECTION SERVICES | 153 | 39 | 10 798 | 9 | 0 | 10 598 | 0 | 0 |
| DIV EXTERNAL RELATIONS | 0 | 0 | 8 583 | 6 | 6 | 8 571 | 0 | 0 |
| DIV INFO SYSTEMS & TELECOMS | 0 | 0 | 23 417 | 12 | 262 | 23 142 | 0 | 0 |
| DEPARTMENT OF OPERATIONS | 73 | 0 | 34 783 | 21 | 0 | 34 689 | 0 | 0 |
| DIV HUMAN RESOURCES MGT | 0 | 0 | 14 335 | (122) | 7 | 14 449 | 0 | 0 |
| DIV FINANCE AND ADMIN MGT | 0 | 59 | 14 898 | (1 142) | 588 | 15 393 | 0 | 0 |
| OTHER HQ SECTIONS | 0 | 0 | 495 | 0 | 0 | 495 | 0 | 0 |
| HEADQUARTERS OVERALL | 23 095 | 0 | 0 | 0 | 0 | (23 095) | 0 | 0 |
| **HEADQUARTERS** | **23 751** | **97** | **119 639** | **(1 133)** | **869** | **95 598** | **456** | **0** |
| **OPERATIONAL RESERVE** | **12 997** | **0** | **0** | **0** | **0** | **(12 997)** | **0** | **0** |
| **UNEARMARKED** | **262 357** | **0** | **0** | **(775)** | **0** | **(251 619)** | **30 050** | **40 013** |
| **TOTAL ANNUAL PROGRAMME FUND** | **924 005** | **5 273** | **969 267** | **6 580** | **7 186** | **29 514** | **58 840** | **62 130** |

## STATEMENT OF INCOME AND EXPENDITURE
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| UN REGULAR BUDGET FUND | Current Year Contributions | Miscellaneous Income | Current Year Expenditure | Adjustments to Prior Year | Cancellations Prior Year Obligations | Transfers to/from | Balance - Beginning of Year | Balance - End of Year |
|---|---|---|---|---|---|---|---|---|
| ***HEADQUARTERS*** | | | | | | | | |
| EXECUTIVE DIRECTION AND MGT | 0 | 0 | 3 858 | 0 | 0 | 0 | (9 552) | (13 209) |
| DIV EXTERNAL RELATIONS | 0 | 0 | 6 538 | 0 | 0 | 0 | (17 832) | (24 370) |
| DIV INFO SYSTEMS & TELECOMS | 0 | 0 | 5 286 | 0 | 0 | 0 | (15 678) | (20 962) |
| DEPARTMENT OF OPERATIONS | 0 | 0 | 1 703 | 0 | 0 | 0 | (8 267) | (9 970) |
| DIV HUMAN RESOURCES MGT | 0 | 0 | 6 232 | 0 | 0 | 0 | (18 156) | (24 389) |
| DIV FINANCE AND ADMIN MGT | 0 | 0 | 13 626 | (775) | 0 | 0 | (29 258) | (42 658) |
| HEADQUARTERS OVERALL | 37 043 | 0 | 0 | 0 | 0 | 0 | 97 740 | 134 783 |
| **HEADQUARTERS** | **37 043** | **0** | **37 043** | **(775)** | **0** | **0** | **(0)** | **(775)** |
| **UNEARMARKED** | **0** | **0** | **0** | **775** | **0** | **0** | **0** | **775** |
| **TOTAL UN REGULAR BUDGET FUND** | **37 043** | **0** | **37 043** | **0** | **0** | **0** | **(0)** | **0** |

## STATEMENT OF INCOME AND EXPENDITURE
### by Fund/Region/Country/Territory
### for the year ended 31 December 2007
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| JUNIOR PROFESSIONAL OFFICERS | Current Year Contribution | Miscellaneous Income | Current Year Expenditure | Adjustments to Prior Year | Cancellations Prior Year Obligations | Transfers to/from | Balance - Beginning of Year | Balance - End of Year |
|---|---|---|---|---|---|---|---|---|
| ***FIELD OPERATIONS*** | | | | | | | | |
| ***AFRICA*** | | | | | | | | |
| ***WEST AFRICA*** | | | | | | | | |
| WEST AFRICA OVERALL | 0 | 0 | 10 | 0 | 0 | 0 | (48) | (57) |
| COTE D'IVOIRE | 0 | 0 | 0 | 0 | 0 | 0 | (44) | (44) |
| GHANA | 0 | 0 | 245 | 0 | 0 | 0 | (349) | (595) |
| GUINEA | 0 | 0 | 92 | 0 | 0 | 0 | (373) | (465) |
| SENEGAL | 0 | 0 | 156 | 0 | 0 | 0 | (244) | (400) |
| SIERRA LEONE | 0 | 0 | 0 | 0 | 0 | 0 | (123) | (123) |
| **WEST AFRICA** | **0** | **0** | **503** | **0** | **0** | **0** | **(1 181)** | **(1 684)** |
| ***EAST AND HORN OF AFRICA*** | | | | | | | | |
| EAST & HORN OF AFRICA OVERALL | 0 | 0 | 21 | 0 | 0 | 0 | (101) | (122) |
| DJIBOUTI | 0 | 0 | 0 | 0 | 0 | 0 | (81) | (81) |
| ERITREA | 0 | 0 | 0 | 0 | 0 | 0 | (96) | (96) |
| ETH'OPIA | 0 | 0 | 524 | 0 | 0 | 0 | (1 691) | (2 215) |
| KENYA | 0 | 0 | 451 | 0 | 0 | 0 | (1 176) | (1 627) |
| SOMALIA | 0 | 0 | 86 | 0 | 0 | 0 | (203) | (289) |
| SUDAN | 0 | 0 | 297 | 0 | 0 | 0 | (403) | (700) |
| UGANDA | 0 | 0 | 429 | 0 | 0 | 0 | (906) | (1 335) |
| **EAST AND HORN OF AFRICA** | **0** | **0** | **1 808** | **0** | **0** | **0** | **(4 657)** | **(6 465)** |
| ***CENTRAL AFRICA AND GREAT LAKES*** | | | | | | | | |
| CENTRAL AFRICA & GREAT LAKES | 0 | 0 | 7 | 0 | 0 | 0 | (9) | (16) |
| BURUNDI | 0 | 0 | 106 | 0 | 0 | 0 | (11) | (117) |
| CAMEROON | 0 | 0 | 84 | 0 | 0 | 0 | (43) | (127) |
| CHAD | 0 | 0 | 161 | 0 | 0 | 0 | (285) | (446) |
| THE REPUBLIC OF THE CONGO | 0 | 0 | 55 | 0 | 0 | 0 | (228) | (283) |
| DEMOCRATIC REP OF THE CONGO | 0 | 0 | 96 | 0 | 0 | 0 | (123) | (219) |
| RWANDA | 0 | 0 | 89 | 0 | 0 | 0 | (217) | (306) |
| UNITED REPUBLIC OF TANZANIA | 0 | 0 | 307 | 0 | 0 | 0 | (936) | (1 244) |
| **CENTRAL AFRICA AND GREAT LAKES** | **0** | **0** | **904** | **0** | **0** | **0** | **(1 852)** | **(2 756)** |
| ***SOUTHERN AFRICA*** | | | | | | | | |
| SOUTHERN AFRICA OVERALL | 0 | 0 | 4 | 0 | 0 | 0 | (16) | (21) |
| ANGOLA | 0 | 0 | 42 | 0 | 0 | 0 | (471) | (512) |
| MALAWI | 0 | 0 | 60 | 0 | 0 | 0 | (62) | (122) |
| MOZAMBIQUE | 0 | 0 | 33 | 0 | 0 | 0 | (251) | (284) |
| NAMIBIA | 0 | 0 | 0 | 0 | 0 | 0 | (28) | (28) |
| SOUTH AFRICA | 0 | 0 | 103 | 0 | 0 | 0 | (409) | (512) |
| ZAMBIA | 0 | 0 | 58 | 0 | 0 | 0 | (553) | (611) |
| ZIMBABWE | 0 | 0 | 73 | 0 | 0 | 0 | (180) | (253) |
| **SOUTHERN AFRICA** | **0** | **0** | **373** | **0** | **0** | **0** | **(1 970)** | **(2 343)** |
| **AFRICA** | 0 | 0 | 3 588 | 0 | 0 | 0 | (9 660) | (13 249) |
| ***MENA*** | | | | | | | | |
| **MENA OVERALL** | **0** | **0** | **14** | **0** | **0** | **0** | **(33)** | **(47)** |
| ***NORTH AFRICA*** | | | | | | | | |
| ALGERIA | 0 | 0 | 108 | 0 | 0 | 0 | (85) | (193) |
| LIBYAN ARAB JAMAHIRIYA | 0 | 0 | 94 | 0 | 0 | 0 | 0 | (94) |
| MAURITANIA | 0 | 0 | 109 | 0 | 0 | 0 | (106) | (214) |
| MOROCCO | 0 | 0 | 43 | 0 | 0 | 0 | 0 | (43) |
| **NORTH AFRICA** | **0** | **0** | **354** | **0** | **0** | **0** | **(191)** | **(545)** |
| ***MIDDLE EAST*** | | | | | | | | |
| EGYPT | 0 | 0 | 115 | 0 | 0 | 0 | (252) | (366) |
| JORDAN | 0 | 0 | 62 | 0 | 0 | 0 | (187) | (249) |
| SYRIAN ARAB REPUBLIC | 0 | 0 | 39 | 0 | 0 | 0 | (82) | (121) |
| YEMEN | 0 | 0 | 83 | 0 | 0 | 0 | (149) | (232) |
| **MIDDLE EAST** | **0** | **0** | **298** | **0** | **0** | **0** | **(670)** | **(968)** |
| **MENA** | 0 | 0 | 665 | 0 | 0 | 0 | (895) | (1 559) |
| ***ASIA AND THE PACIFIC*** | | | | | | | | |
| ***ASIA AND PACIFIC OVERALL*** | | | | | | | | |
| ASIA PACIFIC OVERALL | 0 | 0 | 13 | 0 | 0 | 0 | (44) | (58) |
| **ASIA AND PACIFIC OVERALL** | **0** | **0** | **13** | **0** | **0** | **0** | **(44)** | **(58)** |
| ***SOUTH ASIA*** | | | | | | | | |
| BANGLADESH | 0 | 0 | 37 | 0 | 0 | 0 | (148) | (185) |
| INDIA | 0 | 0 | 74 | 0 | 0 | 0 | (262) | (336) |
| NEPAL | 0 | 0 | 278 | 0 | 0 | 0 | (642) | (920) |
| SRI LANKA | 0 | 0 | 158 | 0 | 0 | 0 | (442) | (599) |
| **SOUTH ASIA** | **0** | **0** | **547** | **0** | **0** | **0** | **(1 493)** | **(2 040)** |

## STATEMENT OF INCOME AND EXPENDITURE
### by Fund/Region/Country/Territory
### for the year ended 31 December 2007
### (In thousands of United States Dollars)

Annex to Statement I

| JUNIOR PROFESSIONAL OFFICERS | Current Year Contribution | Miscellaneous Income | Current Year Expenditure | Adjustments to Prior Year | Cancellations Prior Year Obligations | Transfers to/from | Balance - Beginning of Year | Balance - End of Year |
|---|---|---|---|---|---|---|---|---|
| *EAST ASIA AND THE PACIFIC* | | | | | | | | |
| CAMBODIA | 0 | 0 | 72 | 0 | 0 | 0 | (187) | (259) |
| CHINA | 0 | 0 | 77 | 0 | 0 | 0 | (369) | (445) |
| INDONESIA | 0 | 0 | 0 | 0 | 0 | 0 | (1) | (1) |
| MALAYSIA | 0 | 0 | 87 | 0 | 0 | 0 | (84) | (171) |
| MYANMAR | 0 | 0 | 70 | 0 | 0 | 0 | (389) | (459) |
| THAILAND | 0 | 0 | 242 | 0 | 0 | 0 | (852) | (1 094) |
| **EAST ASIA AND THE PACIFIC** | **0** | **0** | **547** | **0** | **0** | **0** | **(1 883)** | **(2 430)** |
| *SOUTH-WEST ASIA* | | | | | | | | |
| AFGHANISTAN | 0 | 0 | 189 | 0 | 0 | 0 | (696) | (866) |
| ISLAMIC REPUBLIC OF IRAN | 0 | 0 | 17 | 0 | 0 | 0 | (230) | (246) |
| PAKISTAN | 0 | 0 | 68 | 0 | 0 | 0 | (73) | (141) |
| **SOUTH-WEST ASIA** | **0** | **0** | **254** | **0** | **0** | **0** | **(999)** | **(1 253)** |
| **ASIA AND THE PACIFIC** | 0 | 0 | 1 361 | 0 | 0 | 0 | (4 419) | (5 781) |
| *EUROPE* | | | | | | | | |
| **EUROPE OVERALL** | **0** | **0** | **10** | **0** | **0** | **0** | **(93)** | **(104)** |
| *EASTERN EUROPE* | | | | | | | | |
| ARMENIA | 0 | 0 | 0 | 0 | 0 | 0 | (68) | (68) |
| AZERBAIJAN | 0 | 0 | 141 | 0 | 0 | 0 | (336) | (477) |
| GEORGIA | 0 | 0 | 75 | 0 | 0 | 0 | (169) | (244) |
| RUSSIAN FEDERATION | 0 | 0 | 241 | 0 | 0 | 0 | (782) | (1 023) |
| **EASTERN EUROPE** | **0** | **0** | **457** | **0** | **0** | **0** | **(1 355)** | **(1 812)** |
| *CENTRAL EUROPE* | | | | | | | | |
| CYPRUS | 0 | 0 | 0 | 0 | 0 | 0 | (102) | (102) |
| CZECH REPUBLIC | 0 | 0 | 0 | 0 | 0 | 0 | (85) | (85) |
| SLOVENIA | 0 | 0 | 29 | 0 | 0 | 0 | (215) | (244) |
| TURKEY | 0 | 0 | 91 | 0 | 0 | 0 | (336) | (427) |
| **CENTRAL EUROPE** | **0** | **0** | **120** | **0** | **0** | **0** | **(738)** | **(858)** |
| *WESTERN EUROPE* | | | | | | | | |
| BELGIUM | 0 | 0 | 4 | 0 | 0 | 0 | (43) | (47) |
| SWITZERLAND | 0 | 0 | 110 | 0 | 0 | 0 | (142) | (251) |
| **WESTERN EUROPE** | **0** | **0** | **113** | **0** | **0** | **0** | **(185)** | **(298)** |
| *SOUTH EASTERN EUROPE* | | | | | | | | |
| SOUTH EASTERN EUROPE OVERALL | 0 | 0 | 2 | 0 | 0 | 0 | (6) | (7) |
| BOSNIA AND HERZEGOVINA | 0 | 0 | 172 | 0 | 0 | 0 | (763) | (935) |
| CROATIA | 0 | 0 | 0 | 0 | 0 | 0 | (41) | (41) |
| MONTENEGRO, THE REPUBLIC OF | 0 | 0 | 89 | 0 | 0 | 0 | 0 | (89) |
| SERBIA | 0 | 0 | 11 | 0 | 0 | 0 | (332) | (343) |
| THE FYR MACEDONIA | 0 | 0 | 33 | 0 | 0 | 0 | (219) | (252) |
| **SOUTH EASTERN EUROPE** | **0** | **0** | **307** | **0** | **0** | **0** | **(1 360)** | **(1 667)** |
| **EUROPE** | 0 | 0 | 1 007 | 0 | 0 | 0 | (3 731) | (4 739) |
| *AMERICAS* | | | | | | | | |
| **AMERICAS OVERALL** | **0** | **0** | **14** | **0** | **0** | **0** | **(13)** | **(27)** |
| *NORTHERN SOUTH AMERICA* | | | | | | | | |
| VENEZUELA REGIONAL OFFICE | 0 | 0 | 165 | 0 | 0 | 0 | (265) | (429) |
| ECUADOR | 0 | 0 | 61 | 0 | 0 | 0 | (82) | (143) |
| COLOMBIA | 0 | 0 | 158 | 0 | 0 | 0 | (190) | (348) |
| COSTA RICA | 0 | 0 | 72 | 0 | 0 | 0 | (32) | (104) |
| **NORTHERN SOUTH AMERICA** | **0** | **0** | **456** | **0** | **0** | **0** | **(569)** | **(1 025)** |
| *CENTRAL AMERICA AND MEXICO* | | | | | | | | |
| MEXICO REGIONAL OFFICE | 0 | 0 | 38 | 0 | 0 | 0 | 0 | (38) |
| **CENTRAL AMERICA AND MEXICO** | **0** | **0** | **38** | **0** | **0** | **0** | **0** | **(38)** |
| *NORTH AMERICA AND CARIBBEAN* | | | | | | | | |
| UNITED STATES OF AMERICA | 0 | 0 | 0 | 0 | 0 | 0 | (231) | (231) |
| **NORTH AMERICA AND CARIBBEAN** | **0** | **0** | **0** | **0** | **0** | **0** | **(231)** | **(231)** |
| **AMERICAS** | 0 | 0 | 507 | 0 | 0 | 0 | (812) | (1 320) |
| **FIELD OPERATIONS** | **0** | **0** | **7 129** | **0** | **0** | **0** | **(19 518)** | **(26 647)** |
| *GLOBAL PROGRAMMES* | | | | | | | | |
| DEPARTMENT OF OPERATIONS | 0 | 0 | 269 | 0 | 0 | 0 | (382) | (651) |
| OTHER GLOBAL PROGRAMMES | 11 518 | 0 | 0 | (18) | 0 | (1 500) | 27 359 | 37 358 |
| GLOBAL PROGRAMMES OVERALL | 0 | 0 | 0 | 0 | 0 | 0 | 5 919 | 5 919 |
| **GLOBAL PROGRAMMES** | **11 518** | **0** | **269** | **(18)** | **0** | **(1 500)** | **32 895** | **42 626** |

## STATEMENT OF INCOME AND EXPENDITURE
### by Fund/Region/Country/Territory
### for the year ended 31 December 2007
### (In thousands of United States Dollars)

Annex to Statement I

| JUNIOR PROFESSIONAL OFFICERS | Current Year Contribution | Miscellaneous Income | Current Year Expenditure | Adjustments to Prior Year | Cancellations Prior Year Obligations | Transfers to/from | Balance - Beginning of Year | Balance - End of Year |
|---|---|---|---|---|---|---|---|---|
| *HEADQUARTERS* | | | | | | | | |
| EXECUTIVE DIRECTION AND MGT | 0 | 0 | 172 | 0 | 0 | 0 | (936) | (1 108) |
| DIV INT PROTECTION SERVICES | 0 | 0 | 449 | 0 | 0 | 0 | (1 561) | (2 011) |
| DIV EXTERNAL RELATIONS | 0 | 0 | 678 | 0 | 0 | 0 | (2 000) | (2 677) |
| DEPARTMENT OF OPERATIONS | 0 | 0 | 776 | 0 | 0 | 0 | (1 911) | (2 687) |
| DIV HUMAN RESOURCES MGT | 0 | 0 | 0 | 0 | 0 | 0 | (228) | (228) |
| DIV FINANCE AND ADMIN MGT | 0 | 0 | 94 | 0 | 0 | 0 | (261) | (355) |
| HEADQUARTERS | 0 | 0 | 2 167 | 0 | 0 | 0 | (6 898) | (9 066) |
| OVERALL | 0 | 0 | 0 | 0 | 0 | 0 | 297 | 297 |
| TOTAL JUNIOR PROFESSIONAL OFFICERS | 11 518 | 0 | 9 586 | (18) | 0 | (1 500) | 6 777 | 7 211 |

## STATEMENT OF INCOME AND EXPENDITURE
### by Fund/Region/Country/Territory
### for the year ended 31 December 2007
### (in thousands of United States Dollars)

**Annex to Statement I**

| SUPPLEMENTARY PROGRAMMES FUND | Current year Contributions | Miscellaneous Income | Current Year Expenditure | Adjustments to Prior Year | Cancellations Prior Year Obligations | Transfers to/from | Balance - Beginning of Year | Balance - End of Year |
|---|---|---|---|---|---|---|---|---|
| *FIELD OPERATIONS* | | | | | | | | |
| *AFRICA* | | | | | | | | |
| AFRICA OVERALL | 12 788 | 0 | 0 | 0 | 0 | (12 788) | 0 | 0 |
| *WEST AFRICA* | | | | | | | | |
| COTE D'IVOIRE | 1 124 | 0 | 1 781 | 80 | 1 | 1 587 | 285 | 1 295 |
| LIBERIA | 1 515 | 0 | 9 077 | 239 | 103 | 92 | 7 585 | 457 |
| SENEGAL | 0 | 0 | 170 | 0 | 0 | 170 | 0 | 0 |
| SIERRA LEONE | 0 | 0 | 0 | (248) | 0 | 248 | 0 | 0 |
| WEST AFRICA | 2 639 | 0 | 11 029 | 71 | 103 | 2 097 | 7 870 | 1 752 |
| *EAST AND HORN OF AFRICA* | | | | | | | | |
| DJIBOUTI | 93 | 0 | 16 | 0 | 0 | (77) | 0 | 0 |
| ETHIOPIA | 2 541 | 0 | 6 230 | 2 | 0 | 3 688 | 0 | 0 |
| KENYA | 2 391 | 0 | 4 272 | 297 | 4 | 1 583 | 0 | 3 |
| SOMALIA | 9 297 | 0 | 6 209 | 0 | 0 | 2 325 | 2 515 | 7 927 |
| SUDAN | 42 838 | 0 | 60 243 | (417) | 254 | 13 862 | 12 824 | 9 117 |
| UGANDA | 7 740 | 0 | 11 942 | 200 | 174 | 2 185 | 3 381 | 1 737 |
| EAST AND HORN OF AFRICA | 84 900 | 0 | 88 913 | 81 | 432 | 23 565 | 18 721 | 18 784 |
| *CENTRAL AFRICA AND GREAT LAKES* | | | | | | | | |
| CENTRAL AFRICA & GREAT LAKES | 121 | 0 | 0 | 0 | 0 | (121) | 0 | 0 |
| COUNTRIES IN CENTRAL AFRICA | 0 | 0 | 581 | 0 | 0 | 581 | 0 | 0 |
| BURUNDI | 0 | 0 | 0 | 9 | 0 | (9) | 0 | 0 |
| CENTRAL AFRICAN REPUBLIC | 2 050 | 0 | 1 901 | (80) | 20 | 215 | 0 | 303 |
| CHAD | 7 918 | 0 | 8 150 | (19) | 15 | (1 030) | 2 345 | 1 080 |
| THE REPUBLIC OF THE CONGO | 198 | 0 | 2 282 | 56 | 1 | 2 028 | 0 | 0 |
| DEMOCRATIC REP OF THE CONGO | 41 067 | 0 | 37 753 | 579 | 204 | (6 140) | 9 322 | 7 300 |
| UNITED REPUBLIC OF TANZANIA | 1 587 | 0 | 4 747 | 29 | 105 | 3 046 | 0 | (0) |
| CENTRAL AFRICA AND GREAT LAKES | 52 939 | 0 | 55 384 | 573 | 346 | (1 459) | 11 667 | 8 682 |
| *SOUTHERN AFRICA* | | | | | | | | |
| ZAMBIA | 0 | 0 | 905 | 0 | 10 | 896 | 0 | 0 |
| SOUTHERN AFRICA | 0 | 0 | 905 | 0 | 10 | 896 | 0 | 0 |
| AFRICA | 133 265 | 0 | 156 231 | 725 | 890 | 12 311 | 38 258 | 29 218 |
| *MENA* | | | | | | | | |
| MENA OVERALL | 95 873 | 0 | 0 | 0 | 0 | (59 032) | 3 451 | 292 |
| *NORTH AFRICA* | | | | | | | | |
| NORTH AFRICA OVERALL | 824 | 0 | 625 | 0 | 0 | 394 | 67 | 659 |
| ALGERIA | 26 | 0 | 396 | 0 | 0 | 370 | 0 | 0 |
| LIBYAN ARAB JAMAHIRIYA | 18 | 0 | 43 | 0 | 0 | 25 | 0 | 0 |
| MAURITANIA | 3 448 | 0 | 1 954 | 0 | 0 | (195) | 0 | 1 409 |
| MOROCCO | 594 | 0 | 416 | 0 | 0 | (178) | 0 | 0 |
| TUNISIA | 22 | 0 | 19 | 0 | 0 | (3) | 0 | 0 |
| WESTERN SAHARA | 2 944 | 0 | 2 352 | 0 | 0 | 1 185 | 0 | 1 776 |
| NORTH AFRICA | 7 875 | 0 | 5 705 | 0 | 0 | 1 608 | 67 | 3 845 |
| *MIDDLE EAST* | | | | | | | | |
| MIDDLE EAST OVERALL | 32 373 | 0 | 4 947 | 5 | 88 | (18 761) | 0 | 8 758 |
| EGYPT | 0 | 0 | 2 556 | 0 | 0 | 2 556 | 0 | 0 |
| IRAQ | 18 857 | 0 | 29 392 | 253 | 6 | 12 275 | 0 | 0 |
| JORDAN | 10 562 | 0 | 38 971 | 26 | 5 | 28 377 | 0 | 0 |
| LEBANON | 696 | 0 | 3 887 | 18 | 147 | 77 | 2 948 | 0 |
| SAUDI ARABIA | 0 | 0 | 108 | 0 | 0 | 108 | 0 | 0 |
| SYRIAN ARAB REPUBLIC | 24 968 | 0 | 53 548 | 1 | 3 | 28 575 | 0 | (0) |
| YEMEN | 645 | 0 | 935 | 0 | 0 | 290 | 0 | 0 |
| MIDDLE EAST | 86 101 | 0 | 134 342 | 303 | 249 | 53 497 | 2 948 | 8 758 |
| MENA | 149 849 | 0 | 140 046 | 303 | 249 | (3 927) | 6 466 | 12 895 |
| *ASIA AND THE PACIFIC* | | | | | | | | |
| *ASIA AND PACIFIC OVERALL* | | | | | | | | |
| ASIA PACIFIC OVERALL | 0 | 0 | 0 | 0 | 0 | (3 610) | 3 610 | 0 |
| ASIA AND PACIFIC OVERALL | 0 | 0 | 0 | 0 | 0 | (3 610) | 3 610 | 0 |
| *SOUTH ASIA* | | | | | | | | |
| NEPAL | 0 | 0 | 0 | 0 | 1 | (189) | 189 | 0 |
| SRI LANKA | 0 | 0 | 0 | 143 | 1 | (144) | 0 | 0 |
| SOUTH ASIA | 0 | 0 | 0 | 143 | 2 | (314) | 189 | (0) |
| *EAST ASIA AND THE PACIFIC* | | | | | | | | |
| INDONESIA | 0 | 0 | 0 | (4 161) | 754 | 3 407 | 0 | (0) |
| TIMOR-LESTE | 0 | 0 | (0) | (831) | 20 | (522) | 1 333 | 0 |
| EAST ASIA AND THE PACIFIC | 0 | 0 | 0 | (4 992) | 774 | 2 885 | 1 333 | (0) |
| *SOUTH-WEST ASIA* | | | | | | | | |
| AFGHANISTAN | 0 | 0 | 0 | (24) | 0 | 24 | 0 | 0 |
| ISLAMIC REPUBLIC OF IRAN | 0 | 0 | 632 | 82 | 4 | 546 | 0 | 0 |
| PAKISTAN | 1 605 | 0 | 1 469 | 479 | 10 | (1 973) | 1 983 | 635 |
| SOUTH-WEST ASIA | 1 605 | 0 | 2 101 | 537 | 14 | (1 403) | 1 983 | 635 |
| ASIA AND THE PACIFIC | 1 605 | 0 | 2 101 | (4 313) | 791 | (2 441) | 7 095 | 635 |
| *EUROPE* | | | | | | | | |
| *CENTRAL EUROPE* | | | | | | | | |
| TURKEY | 265 | 0 | 1 234 | 0 | 0 | 969 | 0 | 0 |
| CENTRAL EUROPE | 265 | 0 | 1 234 | 0 | 0 | 969 | 0 | 0 |
| *WESTERN EUROPE* | | | | | | | | |
| FRANCE | 0 | 0 | 0 | 15 | 0 | (15) | 0 | 0 |
| WESTERN EUROPE | 0 | 0 | 0 | 15 | 0 | (15) | 0 | 0 |
| EUROPE | 265 | 0 | 1 234 | 15 | 0 | 954 | 0 | 0 |
| *AMERICAS* | | | | | | | | |
| *NORTHERN SOUTH AMERICA* | | | | | | | | |
| COLOMBIA | 14 961 | 0 | 12 875 | 135 | 0 | 15 | 153 | 2 389 |
| NORTHERN SOUTH AMERICA | 14 961 | 0 | 12 875 | 135 | 0 | 15 | 153 | 2 389 |

## STATEMENT OF INCOME AND EXPENDITURE
## by Fund/Region/Country/Territory
## for the year ended 31 December 2007
## (in thousands of United States Dollars)

**Annex to Statement I**

| SUPPLEMENTARY PROGRAMMES FUND | Current year Contributions | Miscellaneous Income | Current Year Expenditure | Adjustments to Prior Year | Cancellations Prior Year Obligations | Transfers to/from | Balance - Beginning of Year | Balance - End of Year |
|---|---|---|---|---|---|---|---|---|
| ***SOUTHERN SOUTH AMERICA*** | | | | | | | | |
| ARGENTINA REGIONAL OFFICE | 0 | 0 | 53 | 0 | 0 | 53 | 0 | 0 |
| BRAZIL | 0 | 0 | 500 | 0 | 0 | 500 | 0 | 0 |
| **SOUTHERN SOUTH AMERICA** | **0** | **0** | **553** | **0** | **0** | **553** | **0** | **0** |
| **AMERICAS** | 14 961 | 0 | 13 427 | 135 | 0 | 567 | 153 | 2 389 |
| **FIELD OPERATIONS** | **299 945** | **0** | **313 040** | **(3 134)** | **1 931** | **7 464** | **51 972** | **45 137** |
| ***GLOBAL PROGRAMMES*** | | | | | | | | |
| DIV INT PROTECTION SERVICES | 0 | 0 | 317 | 0 | 0 | 317 | 0 | 0 |
| DEPARTMENT OF OPERATIONS | 8 771 | 0 | 9 237 | 182 | 15 | 3 719 | 0 | 3 449 |
| OTHER GLOBAL PROGRAMMES | 22 644 | 0 | (0) | 0 | 0 | (22 644) | 0 | 0 |
| GLOBAL PROGRAMMES OVERALL | 815 | 0 | 0 | 0 | 0 | (4 245) | 3 430 | 0 |
| **GLOBAL PROGRAMMES** | **32 229** | **0** | **9 554** | **182** | **15** | **(22 853)** | **3 430** | **3 449** |
| ***HEADQUARTERS*** | | | | | | | | |
| DEPARTMENT OF OPERATIONS | 573 | 0 | 3 189 | 0 | 0 | 2 591 | 0 | 0 |
| DIV FINANCE AND ADMIN MGT | 0 | 0 | 375 | 0 | 0 | 375 | 0 | 0 |
| **HEADQUARTERS** | **578** | **0** | **3 543** | **0** | **0** | **2 966** | **0** | **0** |
| **TOTAL SUPPLEMENTARY PROGRAMMES FUND** | **332 752** | **0** | **326 138** | **(2 952)** | **1 946** | **(12 423)** | **55 402** | **48 586** |

## STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
### by Fund/EXCOM Region/Country/Territory
### as at 31 December 2007
### (in thousands of United States Dollars)

**Annex to Statement II**

| | ASSETS | | | LIABILITIES | | | |
|---|---|---|---|---|---|---|---|
| ANNUAL PROGRAMME FUND | Cash and Term Deposits | Other Assets | Total Assets | Unliquidated Obligations | Other Liabilities | Reserves and Fund Balances | Total Liabilities Reserves and Fund Balance |
| ***FIELD OPERATIONS*** | | | | | | | |
| ***AFRICA*** | | | | | | | |
| AFRICA OVERALL | (2 187) | 2 187 | 0 | 0 | 0 | 0 | 0 |
| ***WEST AFRICA*** | | | | | | | |
| WEST AFRICA OVERALL | 423 | 150 | 573 | 573 | 0 | 0 | 573 |
| BENIN | 81 | 43 | 124 | 0 | 102 | 21 | 124 |
| COTE D'IVOIRE | 232 | 300 | 533 | 364 | 164 | 6 | 533 |
| GAMBIA | (33) | 35 | 2 | 0 | 2 | 0 | 2 |
| GHANA | (56) | 288 | 233 | 173 | 54 | 6 | 233 |
| GUINEA | 799 | 137 | 936 | 878 | 41 | 20 | 936 |
| LIBERIA | 1 535 | 1 919 | 3 454 | 3 140 | 162 | 152 | 3 454 |
| MALI | (89) | 91 | 2 | 0 | 2 | 0 | 2 |
| NIGERIA | (83) | 150 | 67 | 48 | 2 | 17 | 67 |
| SENEGAL | 54 | 103 | 157 | 115 | 41 | 0 | 157 |
| SIERRA LEONE | (480) | 1 139 | 659 | 503 | 156 | 1 | 659 |
| TOGO | 1 | 0 | 1 | 0 | 1 | 0 | 1 |
| WEST AFRICA | 2 387 | 4 354 | 6 741 | 5 793 | 726 | 222 | 6 741 |
| ***EAST AND HORN OF AFRICA*** | | | | | | | |
| OTHER COUNTRIES IN EAST HORN | (19) | 0 | (19) | 7 | (26) | 0 | (19) |
| DJIBOUTI | 306 | 204 | 510 | 251 | 232 | 27 | 510 |
| ERITREA | (518) | 686 | 168 | 3 | 184 | 0 | 188 |
| ETHIOPIA | 2 477 | 560 | 3 037 | 1 033 | 1 141 | 863 | 3 037 |
| KENYA | 4 425 | 943 | 5 368 | 2 775 | 1 519 | 1 074 | 5 368 |
| SOMALIA | (63) | 881 | 818 | 21 | 778 | 18 | 818 |
| SUDAN | 3 407 | 836 | 4 243 | 2 543 | 1 684 | 18 | 4 243 |
| UGANDA | 465 | 1 904 | 2 369 | 1 107 | 479 | 783 | 2 369 |
| EAST AND HORN OF AFRICA | 10 479 | 6 014 | 16 494 | 7 741 | 5 972 | 2 781 | 16 494 |
| ***CENTRAL AFRICA AND GREAT LAKES*** | | | | | | | |
| COUNTRIES IN CENTRAL AFRICA | 216 | 3 | 219 | 219 | 0 | 0 | 219 |
| BURUNDI | (4 981) | 7 452 | 2 481 | 768 | 391 | 1 301 | 2 481 |
| CAMEROON | 0 | 22 | 22 | 52 | (42) | 12 | 22 |
| CENTRAL AFRICAN REPUBLIC | 282 | 191 | 452 | 248 | 54 | 151 | 452 |
| CHAD | 7 697 | 3 710 | 11 406 | 8 568 | 2 449 | 89 | 11 406 |
| THE REPUBLIC OF THE CONGO | 587 | 139 | 726 | 27 | 242 | 457 | 726 |
| DEMOCRATIC REP OF THE CONGO | 584 | 2 028 | 2 612 | 530 | 764 | 1 318 | 2 612 |
| GABON | 395 | 291 | 677 | 138 | 190 | 349 | 677 |
| RWANDA | (614) | 211 | (404) | 33 | (658) | 222 | (404) |
| UNITED REPUBLIC OF TANZANIA | 593 | 3 801 | 4 394 | 1 487 | 1 117 | 1 790 | 4 394 |
| CENTRAL AFRICA AND GREAT LAKES | 4 718 | 17 847 | 22 565 | 12 368 | 4 507 | 5 689 | 22 565 |
| ***SOUTHERN AFRICA*** | | | | | | | |
| SOUTHERN AFRICA OVERALL | 345 | 99 | 444 | 79 | 0 | 365 | 444 |
| ANGOLA | (349) | 566 | 216 | 180 | 58 | 0 | 218 |
| BOTSWANA | 166 | 88 | 255 | 49 | 36 | 170 | 255 |
| MALAWI | 218 | 123 | 341 | 50 | 276 | 16 | 341 |
| MOZAMBIQUE | (19) | 52 | 33 | 4 | 29 | 0 | 33 |
| NAMIBIA | 34 | 56 | 90 | 32 | 58 | 0 | 90 |
| SOUTH AFRICA | 95 | 59 | 154 | 20 | 133 | 0 | 154 |
| ZAMBIA | 153 | 854 | 1 007 | 284 | 152 | 571 | 1 007 |
| ZIMBABWE | 122 | 0 | 122 | 52 | 70 | 0 | 122 |
| SOUTHERN AFRICA | 765 | 1 897 | 2 662 | 730 | 810 | 1 123 | 2 662 |
| AFRICA | 16 163 | 32 299 | 48 462 | 26 633 | 12 015 | 9 814 | 48 462 |
| ***MENA*** | | | | | | | |
| ***NORTH AFRICA*** | | | | | | | |
| NORTH AFRICA OVERALL | (216) | 216 | 0 | 0 | 0 | 0 | 0 |
| ALGERIA | 143 | 1 603 | 1 746 | 606 | 619 | 519 | 1 746 |
| LIBYAN ARAB JAMAHIRIYA | (42) | 28 | (13) | 0 | (13) | 0 | (13) |
| MAURITANIA | 146 | 99 | 245 | 34 | 3 | 208 | 245 |
| MOROCCO | 31 | 74 | 105 | 74 | 31 | 0 | 105 |
| TUNISIA | 23 | 0 | 24 | 6 | 18 | 0 | 24 |
| WESTERN SAHARA | (157) | 197 | 39 | 11 | 25 | 4 | 39 |
| NORTH AFRICA | (71) | 2 217 | 2 146 | 732 | 682 | 731 | 2 146 |
| ***MIDDLE EAST*** | | | | | | | |
| EGYPT | (607) | 877 | 269 | 50 | 53 | 186 | 289 |
| IRAQ | 598 | 54 | 652 | 63 | 590 | 0 | 652 |
| JORDAN | 618 | 203 | 821 | 334 | 88 | 399 | 821 |
| KUWAIT | 51 | 26 | 77 | 0 | 77 | 0 | 77 |
| LEBANON | 1 796 | 562 | 2 359 | 222 | 1 927 | 210 | 2 359 |
| SAUDI ARABIA | (78) | 95 | 19 | 16 | 3 | 0 | 19 |
| SYRIAN ARAB REPUBLIC | 10 555 | 227 | 10 782 | 240 | 10 542 | 0 | 10 782 |
| UNITED ARAB EMIRATES | 3 | 25 | 28 | 28 | 0 | 0 | 28 |
| YEMEN | 782 | 90 | 872 | 315 | 557 | 0 | 872 |
| ISRAEL | (29) | 36 | 8 | 6 | 2 | 0 | 8 |
| MIDDLE EAST | 13 692 | 2 196 | 15 887 | 1 274 | 13 839 | 775 | 15 887 |
| MENA | 13 620 | 4 413 | 18 033 | 2 006 | 14 521 | 1 506 | 18 033 |
| ***ASIA AND THE PACIFIC*** | | | | | | | |
| ***ASIA AND PACIFIC OVERALL*** | | | | | | | |
| ***SOUTH ASIA*** | | | | | | | |
| BANGLADESH | (151) | 307 | 156 | 148 | 9 | 0 | 156 |
| INDIA | 118 | 45 | 163 | 50 | 23 | 91 | 163 |
| NEPAL | (130) | 627 | 497 | 438 | (18) | 78 | 497 |
| SRI LANKA | 4 703 | 927 | 5 630 | 2 112 | 78 | 3 441 | 5 630 |
| SOUTH ASIA | 4 540 | 1 906 | 6 446 | 2 748 | 92 | 3 608 | 6 448 |

## STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
## by Fund/EXCOM Region/Country/Territory
## as at 31 December 2007
## (in thousands of United States Dollars)

**Annex to Statement II**

| | ASSETS | | | LIABILITIES | | | |
|---|---|---|---|---|---|---|---|
| ANNUAL PROGRAMME FUND | Cash and Term Deposits | Other Assets | Total Assets | Unliquidated Obligations | Other Liabilities | Reserves and Fund Balances | Total Liabilities Reserves and Fund Balance |
| ***EAST ASIA AND THE PACIFIC*** | | | | | | | |
| AUSTRALIA | 7 | 20 | 27 | 23 | 4 | 0 | 27 |
| CAMBODIA | (5) | 6 | 1 | 0 | 1 | 0 | 1 |
| CHINA | 252 | 9 | 261 | 151 | 87 | 23 | 261 |
| INDONESIA | 140 | 18 | 158 | 69 | 49 | 40 | 158 |
| JAPAN | (78) | 20 | (58) | 15 | (73) | 0 | (58) |
| MALAYSIA | 166 | 132 | 297 | 97 | 6 | 194 | 297 |
| MONGOLIA | 32 | (7) | 25 | 0 | (0) | 25 | 25 |
| PAPUA NEW GUINEA | 12 | 4 | 16 | 7 | 9 | 0 | 16 |
| PHILIPPINES | 198 | (172) | 26 | 8 | 20 | 0 | 26 |
| REPUBLIC OF KOREA | 0 | 6 | 5 | 4 | 1 | 0 | 5 |
| LAO PEOPLE'S DEMOCRATIC REP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MYANMAR | 253 | 369 | 623 | 603 | 20 | 0 | 623 |
| SINGAPORE | 69 | 0 | 69 | 0 | 69 | 0 | 69 |
| THAILAND | 184 | 442 | 626 | 550 | (22) | 89 | 626 |
| TIMOR-LESTE | 22 | 72 | 95 | 64 | 30 | 0 | 95 |
| VIET NAM | (66) | 85 | 18 | 18 | 0 | 0 | 18 |
| **EAST ASIA AND THE PACIFIC** | **1 183** | **1 006** | **2 189** | **1 615** | **202** | **372** | **2 189** |
| *SOUTH-WEST ASIA* | | | | | | | |
| SOUTH-WEST ASIA OVERALL | 513 | 1 519 | 2 032 | 188 | 0 | 1 863 | 2 032 |
| AFGHANISTAN | (144) | 2 914 | 2 770 | 2 451 | 307 | 11 | 2 770 | |
| ISLAMIC REPUBLIC OF IRAN | 1 131 | (610) | 521 | 253 | 146 | 122 | 521 |
| PAKISTAN | (2 499) | 4 311 | 1 822 | 475 | 171 | 1 176 | 1 822 |
| **SOUTH-WEST ASIA** | **(990)** | **8 133** | **7 144** | **3 348** | **624** | **3 172** | **7 144** |
| ***CENTRAL ASIA*** | | | | | | | |
| CENTRAL ASIA OVERALL | (648) | 669 | 21 | 21 | 0 | 0 | 21 |
| KAZAKHSTAN | (71) | 127 | 57 | 48 | 9 | 0 | 57 |
| KYRGYSTAN | (52) | 62 | 9 | 0 | 9 | 0 | 9 |
| TAJIKISTAN | 10 | 9 | 19 | 14 | 5 | 0 | 19 |
| TURKMENISTAN | (53) | 54 | 1 | 2 | (1) | 0 | 1 |
| UZBEKISTAN | (3) | 3 | 0 | 0 | 0 | 0 | 0 |
| **CENTRAL ASIA** | **(817)** | **924** | **107** | **84** | **22** | **0** | **107** |
| **ASIA AND THE PACIFIC** | 3 916 | 11 968 | 15 885 | 7 793 | 941 | 7 151 | 15 885 |
| ***EUROPE*** | | | | | | | |
| ***EASTERN EUROPE*** | | | | | | | |
| EASTERN EUROPE OVERALL | 311 | (58) | 253 | 1 | 0 | 252 | 253 |
| ARMENIA | 91 | 0 | 91 | 8 | 83 | 0 | 91 |
| AZERBAIJAN | (142) | 146 | 5 | 1 | 4 | 0 | 5 |
| BELARUS | 61 | 231 | 291 | 283 | 9 | 0 | 291 |
| GEORGIA | 372 | 404 | 776 | 202 | 20 | 554 | 776 |
| REPUBLIC OF MOLDOVA | (181) | 201 | 20 | 20 | 0 | 0 | 20 |
| RUSSIAN FEDERATION | (489) | 953 | 464 | (6) | 489 | 0 | 484 |
| UKRAINE | (211) | 412 | 201 | 19 | 10 | 173 | 201 |
| **EASTERN EUROPE** | **(189)** | **2 289** | **2 099** | **527** | **594** | **978** | **2 099** |
| *CENTRAL EUROPE* | | | | | | | |
| OTHER COUNTRIES IN CENT EUROPE | 30 | 0 | 30 | 30 | 0 | 0 | 30 |
| BULGARIA | (2) | 23 | 22 | 0 | 22 | 0 | 22 |
| CYPRUS | 13 | (1) | 12 | 0 | 3 | 10 | 12 |
| CZECH REPUBLIC | (35) | 2 | (33) | 0 | (33) | 0 | (33) |
| HUNGARY | 112 | 25 | 137 | 135 | 2 | 0 | 137 |
| POLAND | 31 | 5 | 36 | 13 | 23 | 0 | 36 |
| ROMANIA | (87) | 95 | 8 | 41 | (33) | 0 | 8 |
| SLOVAKIA | 23 | (5) | 19 | 19 | (1) | 0 | 19 |
| SLOVENIA | 1 | 2 | 4 | 3 | 1 | 0 | 4 |
| TURKEY | (632) | 821 | 189 | 55 | 134 | 0 | 189 |
| **CENTRAL EUROPE** | **(545)** | **968** | **423** | **295** | **118** | **10** | **423** |
| ***WESTERN EUROPE*** | | | | | | | |
| AUSTRIA | (9) | 15 | 7 | 0 | 7 | 0 | 7 |
| BELGIUM | (133) | 185 | 52 | 20 | 32 | 0 | 52 |
| FRANCE | 7 | 77 | 84 | 21 | 50 | 13 | 84 |
| GERMANY | (189) | 51 | (138) | 0 | (158) | 20 | (138) |
| GREECE | 39 | 13 | 52 | 60 | (8) | 0 | 52 |
| IRELAND | (125) | 129 | 5 | 5 | 0 | 0 | 5 |
| ITALY | 213 | 425 | 638 | 280 | 73 | 314 | 638 |
| NETHERLANDS | 3 | 3 | 6 | 0 | 6 | 0 | 6 |
| MALTA | 22 | 0 | 22 | 0 | 22 | 0 | 22 |
| PORTUGAL | 17 | 0 | 17 | 17 | 0 | 0 | 17 |
| SPAIN | 18 | 19 | 34 | 38 | (2) | 0 | 34 |
| SWEDEN | (19) | 38 | 20 | 2 | 18 | 0 | 20 |
| SWITZERLAND | 60 | 18 | 78 | 46 | 16 | 17 | 78 |
| UNITED KINGDOM | 93 | 325 | 418 | 15 | 224 | 180 | 418 |
| **WESTERN EUROPE** | **(3)** | **1 298** | **1 296** | **472** | **280** | **544** | **1 296** |
| ***SOUTH EASTERN EUROPE*** | | | | | | | |
| SOUTH EASTERN EUROPE OVERALL | (36) | 36 | 0 | 0 | 0 | 0 | 0 |
| ALBANIA | (36) | 57 | 21 | 28 | (8) | 0 | 21 |
| BOSNIA AND HERZEGOVINA | (627) | 887 | 260 | 106 | 41 | 113 | 260 |
| CROATIA | (653) | 627 | (27) | 5 | (32) | 0 | (27) |
| MONTENEGRO, THE REPUBLIC OF | 81 | 132 | 193 | 150 | (18) | 61 | 193 |
| SERBIA | 1 205 | 748 | 1 953 | 1 527 | 72 | 354 | 1 953 |
| THE FYR MACEDONIA | 38 | 98 | 135 | 129 | 6 | 0 | 135 |
| **SOUTH EASTERN EUROPE** | **(49)** | **2 585** | **2 536** | **1 944** | **64** | **528** | **2 536** |
| **EUROPE** | (786) | 7 140 | 6 354 | 3 239 | 1 056 | 2 060 | 6 354 |

## STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
### by Fund/EXCOM Region/Country/Territory
### as at 31 December 2007
### (in thousands of United States Dollars)

**Annex to Statement II**

| | ASSETS | | | LIABILITIES | | | |
|---|---|---|---|---|---|---|---|
| ANNUAL PROGRAMME FUND | Cash and Term Deposits | Other Assets | Total Assets | Unliquidated Obligations | Other Liabilities | Reserves and Fund Balances | Total Liabilities Reserves and Fund Balance |
| ***AMERICAS*** | | | | | | | |
| ***NORTHERN SOUTH AMERICA*** | | | | | | | |
| VENEZUELA REGIONAL OFFICE | (179) | 217 | 38 | 0 | 16 | 22 | 38 |
| PERU | (0) | 0 | 0 | 0 | 0 | 0 | 0 |
| ECUADOR | (567) | 1 608 | 1 041 | 89 | 53 | 919 | 1 041 |
| COLOMBIA | 103 | 476 | 579 | 163 | 17 | 399 | 579 |
| COSTA RICA | 118 | 43 | 161 | 0 | 3 | 158 | 161 |
| PANAMA | (10) | 33 | 23 | 0 | (0) | 23 | 23 |
| **NORTHERN SOUTH AMERICA** | **(536)** | **2 378** | **1 843** | **232** | **88** | **1 522** | **1 843** |
| ***SOUTHERN SOUTH AMERICA*** | | | | | | | |
| ARGENTINA REGIONAL OFFICE | 132 | 64 | 196 | 114 | 82 | 0 | 196 |
| CHILE | (7) | 7 | 0 | 0 | 0 | 0 | 0 |
| BRAZIL | 71 | (37) | 33 | 9 | 24 | 0 | 33 |
| **SOUTHERN SOUTH AMERICA** | **195** | **34** | **229** | **123** | **106** | **0** | **229** |
| ***CENTRAL AMERICA AND MEXICO*** | | | | | | | |
| MEXICO REGIONAL OFFICE | (17) | 33 | 16 | 0 | 16 | 0 | 16 |
| CUBA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GUATEMALA | (4) | 4 | 0 | 0 | 0 | 0 | 0 |
| **CENTRAL AMERICA AND MEXICO** | **(21)** | **37** | **16** | **0** | **16** | **0** | **16** |
| ***NORTH AMERICA AND CARIBBEAN*** | | | | | | | |
| UNITED STATES OF AMERICA | (38) | 14 | (24) | 0 | (24) | 0 | (24) |
| CANADA | (47) | 55 | 8 | 7 | 1 | 0 | 8 |
| **NORTH AMERICA AND CARIBBEAN** | **(85)** | **69** | **(15)** | **7** | **(22)** | **0** | **(15)** |
| **AMERICAS** | (446) | 2 518 | 2 072 | 362 | 188 | 1 522 | 2 072 |
| **FIELD OPERATIONS** | **32 468** | **58 338** | **90 806** | **40 032** | **26 720** | **22 054** | **90 806** |
| ***GLOBAL PROGRAMMES*** | | | | | | | |
| EXECUTIVE DIRECTION AND MGT | 184 | 0 | 184 | 184 | 0 | 0 | 184 |
| DIV INT PROTECTION SERVICES | 414 | 227 | 641 | 618 | 0 | 23 | 641 |
| DIV EXTERNAL RELATIONS | 1 201 | (1) | 1 200 | 1 193 | 7 | 0 | 1 200 |
| DIV INFO SYSTEMS & TELECOMS | 3 278 | 2 | 3 278 | 3 278 | 0 | 0 | 3 278 |
| DEPARTMENT OF OPERATIONS | 19 489 | 302 | 19 792 | 13 790 | 5 962 | 40 | 19 792 |
| DIV HUMAN RESOURCES MGT | 1 449 | 48 | 1 497 | 763 | 734 | 0 | 1 497 |
| DIV FINANCE AND ADMIN MGT | 15 | 0 | 15 | 15 | 0 | 0 | 15 |
| GLOBAL SERVICE CENTRE | 1 913 | 135 | 2 047 | 1 636 | 411 | 0 | 2 047 |
| GLOBAL PROGRAMMES OVERALL | 323 | 1 | 325 | 0 | 325 | 0 | 325 |
| **GLOBAL PROGRAMMES** | **28 244** | **715** | **28 958** | **21 456** | **7 439** | **63** | **28 958** |
| ***HEADQUARTERS*** | | | | | | | |
| EXECUTIVE DIRECTION AND MGT | 195 | 45 | 239 | 261 | (21) | 0 | 239 |
| DIV INT PROTECTION SERVICES | 112 | 19 | 131 | 22 | 108 | 0 | 131 |
| DIV EXTERNAL RELATIONS | 279 | (3) | 276 | 256 | 20 | 0 | 276 |
| DIV INFO SYSTEMS & TELECOMS | 1 743 | (61) | 1 682 | 1 682 | (0) | 0 | 1 682 |
| DEPARTMENT OF OPERATIONS | (15) | 143 | 128 | 43 | 85 | 0 | 128 |
| DIV HUMAN RESOURCES MGT | (35 009) | 13 087 | (21 922) | 422 | (22 344) | 0 | (21 922) |
| DIV FINANCE AND ADMIN MGT | 86 125 | 2 971 | 89 096 | 6 855 | 82 240 | 0 | 89 096 |
| OTHER HQ SECTIONS | (2) | 4 | 2 | 2 | 0 | 0 | 2 |
| HEADQUARTERS OVERALL | 0 | 71 | 71 | 0 | 71 | 0 | 71 |
| **HEADQUARTERS** | **53 427** | **16 275** | **69 703** | **9 543** | **60 159** | **0** | **69 703** |
| **OPERATIONAL RESERVE** | **(257)** | **257** | **0** | **0** | **0** | **0** | **0** |
| **UNEARMARKED** | **35 835** | **4 178** | **40 013** | **0** | **0** | **40 013** | **40 013** |
| **TOTAL ANNUAL PROGRAMME FUND** | **149 717** | **79 763** | **229 480** | **71 032** | **96 318** | **62 130** | **229 480** |

## STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
## by Fund/EXCOM Region/Country/Territory
## as at 31 December 2007
## (in thousands of United States Dollars)

Annex to Statement II

| | ASSETS | | | LIABILITIES | | | |
|---|---|---|---|---|---|---|---|
| UN REGULAR BUDGET FUND | Cash and Term Deposits | Other Assets | Total Assets | Unliquidated Obligations | Other Liabilities | Reserves and Fund Balances | Total Liabilities Reserves and Fund Balances |
| ***UNHCR TOTAL*** | | | | | | | |
| ***HEADQUARTERS*** | | | | | | | |
| EXECUTIVE DIRECTION AND MGT | (13 209) | 0 | (13 209) | 0 | 0 | (13 209) | (13 209) |
| DIV EXTERNAL RELATIONS | (24 370) | 0 | (24 370) | 0 | 0 | (24 370) | (24 370) |
| DIV INFO SYSTEMS & TELECOMS | (20 962) | 0 | (20 962) | 0 | 0 | (20 962) | (20 962) |
| DEPARTMENT OF OPERATIONS | (9 970) | 0 | (9 970) | 0 | 0 | (9 970) | (9 970) |
| DIV HUMAN RESOURCES MGT | (24 389) | 0 | (24 389) | 0 | 0 | (24 389) | (24 389) |
| DIV FINANCE AND ADMIN MGT | (41 601) | 0 | (41 601) | 0 | 1 057 | (42 658) | (41 601) |
| HEADQUARTERS OVERALL | 132 950 | 1 833 | 134 783 | 0 | 0 | 134 783 | 134 783 |
| **HEADQUARTERS** | **(1 551)** | **1 833** | **282** | **0** | **1 057** | **(775)** | **282** |
| **UNEARMARKED** | **1 551** | **(776)** | **775** | **0** | **0** | **775** | **775** |
| **TOTAL UN REGULAR BUDGET FUND** | **0** | **1 057** | **1 057** | **0** | **1 057** | **(0)** | **1 057** |

## STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
### by Fund/EXCOM Region/Country/Territory
### as at 31st December 2007
### (in thousands of United States Dollars)

Annex to Statement II

| JUNIOR PROFESSIONAL OFFICERS | ASSETS | | | LIABILITIES | | | |
|---|---|---|---|---|---|---|---|
| | Cash and Term Deposits | Other Assets | Total Assets | Unliquidated Obligations | Other Liabilities | Reserves and Fund Balances | Total Liabilities Reserves and Fund alances |
| ***FIELD OPERATIONS*** | | | | | | | |
| ***AFRICA*** | | | | | | | |
| ***WEST AFRICA*** | | | | | | | |
| WEST AFRICA OVERALL | (57) | 0 | (57) | 0 | 0 | (57) | (57) |
| COTE D'IVOIRE | (44) | 0 | (44) | 0 | 0 | (44) | (44) |
| GHANA | (595) | 0 | (595) | 0 | 0 | (595) | (595) |
| GUINEA | (465) | 0 | (465) | 0 | 0 | (465) | (465) |
| SENEGAL | (400) | 0 | (400) | 0 | 0 | (400) | (400) |
| SIERRA LEONE | (123) | 0 | (123) | 0 | 0 | (123) | (123) |
| **WEST AFRICA** | **(1 684)** | **0** | **(1 684)** | **0** | **0** | **(1 684)** | **(1 684)** |
| ***EAST AND HORN OF AFRICA*** | | | | | | | |
| EAST & HORN OF AFRICA OVERALL | (122) | 0 | (122) | 0 | 0 | (122) | (122) |
| DJIBOUTI | (81) | 0 | (81) | 0 | 0 | (81) | (81) |
| ERITREA | (96) | 0 | (96) | 0 | 0 | (96) | (96) |
| ETHIOPIA | (2 215) | 0 | (2 215) | 0 | 0 | (2 215) | (2 215) |
| KENYA | (1 627) | 0 | (1 627) | 0 | 0 | (1 627) | (1 627) |
| SOMALIA | (289) | 0 | (289) | 0 | 0 | (289) | (289) |
| SUDAN | (700) | 0 | (700) | 0 | 0 | (700) | (700) |
| UGANDA | (1 335) | 0 | (1 335) | 0 | 0 | (1 335) | (1 335) |
| **EAST AND HORN OF AFRICA** | **(6 465)** | **0** | **(6 465)** | **0** | **0** | **(6 465)** | **(6 465)** |
| ***CENTRAL AFRICA AND GREAT LAKES*** | | | | | | | |
| CENTRAL AFRICA & GREAT LAKES | (16) | 0 | (16) | 0 | 0 | (16) | (16) |
| BURUNDI | (117) | 0 | (117) | 0 | 0 | (117) | (117) |
| CAMEROON | (127) | 0 | (127) | 0 | 0 | (127) | (127) |
| CHAD | (446) | 0 | (446) | 0 | 0 | (446) | (446) |
| THE REPUBLIC OF THE CONGO | (283) | 0 | (283) | 0 | 0 | (283) | (283) |
| DEMOCRATIC REP OF THE CONGO | (219) | 0 | (219) | 0 | 0 | (219) | (219) |
| RWANDA | (306) | 0 | (306) | 0 | 0 | (306) | (306) |
| UNITED REPUBLIC OF TANZANIA | (1 244) | 0 | (1 244) | 0 | 0 | (1 244) | (1 244) |
| **CENTRAL AFRICA AND GREAT LAKES** | **(2 756)** | **0** | **(2 756)** | **0** | **0** | **(2 756)** | **(2 756)** |
| ***SOUTHERN AFRICA*** | | | | | | | |
| SOUTHERN AFRICA OVERALL | (21) | 0 | (21) | 0 | 0 | (21) | (21) |
| ANGOLA | (512) | 0 | (512) | 0 | 0 | (512) | (512) |
| MALAWI | (122) | 0 | (122) | 0 | 0 | (122) | (122) |
| MOZAMBIQUE | (284) | 0 | (284) | 0 | 0 | (284) | (284) |
| NAMIBIA | (28) | 0 | (28) | 0 | 0 | (28) | (28) |
| SOUTH AFRICA | (512) | 0 | (512) | 0 | 0 | (512) | (512) |
| ZAMBIA | (611) | 0 | (611) | 0 | 0 | (611) | (611) |
| ZIMBABWE | (253) | 0 | (253) | 0 | 0 | (253) | (253) |
| **SOUTHERN AFRICA** | **(2 343)** | **0** | **(2 343)** | **0** | **0** | **(2 343)** | **(2 343)** |
| **AFRICA** | (13 249) | 0 | (13 249) | 0 | 0 | (13 249) | (13 249) |
| ***MENA*** | | | | | | | |
| **MENA OVERALL** | **(47)** | **0** | **(47)** | **0** | **0** | **(47)** | **(47)** |
| ***NORTH AFRICA*** | | | | | | | |
| ALGERIA | (193) | 0 | (193) | 0 | 0 | (193) | (193) |
| LIBYAN ARAB JAMAHIRIYA | (94) | 0 | (94) | 0 | 0 | (94) | (94) |
| MAURITANIA | (214) | 0 | (214) | 0 | 0 | (214) | (214) |
| MOROCCO | (43) | 0 | (43) | 0 | 0 | (43) | (43) |
| NORTH AFRICA | (545) | 0 | (545) | 0 | 0 | (545) | (545) |
| ***MIDDLE EAST*** | | | | | | | |
| EGYPT | (366) | 0 | (366) | 0 | 0 | (366) | (366) |
| JORDAN | (249) | 0 | (249) | 0 | 0 | (249) | (249) |
| SYRIAN ARAB REPUBLIC | (121) | 0 | (121) | 0 | 0 | (121) | (121) |
| YEMEN | (232) | 0 | (232) | 0 | 0 | (232) | (232) |
| **MIDDLE EAST** | **(968)** | **0** | **(968)** | **0** | **0** | **(968)** | **(968)** |
| **MENA** | (1 559) | 0 | (1 559) | 0 | 0 | (1 559) | (1 559) |
| ***ASIA AND THE PACIFIC*** | | | | | | | |
| **ASIA AND PACIFIC OVERALL** | **(58)** | **0** | **(58)** | **0** | **0** | **(58)** | **(58)** |
| ***SOUTH ASIA*** | | | | | | | |
| BANGLADESH | (185) | 0 | (185) | 0 | 0 | (185) | (185) |
| INDIA | (336) | 0 | (336) | 0 | 0 | (336) | (336) |
| NEPAL | (920) | 0 | (920) | 0 | 0 | (920) | (920) |
| SRI LANKA | (599) | 0 | (599) | 0 | 0 | (599) | (599) |
| **SOUTH ASIA** | **(2 040)** | **0** | **(2 040)** | **0** | **0** | **(2 040)** | **(2 040)** |
| ***EAST ASIA AND THE PACIFIC*** | | | | | | | |
| CAMBODIA | (259) | 0 | (259) | 0 | 0 | (259) | (259) |
| CHINA | (445) | 0 | (445) | 0 | 0 | (445) | (445) |
| INDONESIA | (1) | 0 | (1) | 0 | 0 | (1) | (1) |
| MALAYSIA | (171) | 0 | (171) | 0 | 0 | (171) | (171) |
| MYANMAR | (459) | 0 | (459) | 0 | 0 | (459) | (459) |

## STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
### by Fund/EXCOM Region/Country/Territory
### as at 31st December 2007
### (in thousands of United States Dollars)

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| | ASSETS | | | LIABILITIES | | | |
|---|---|---|---|---|---|---|---|
| JUNIOR PROFESSIONAL OFFICERS | Cash and Term Deposits | Other Assets | Total Assets | Unliquidated Obligations | Other Liabilities | Reserves and Fund Balances | Total Liabilities Reserves and Fund alances |
| THAILAND | (1 094) | 0 | (1 094) | 0 | 0 | (1 094) | (1 094) |
| **EAST ASIA AND THE PACIFIC** | **(2 430)** | **0** | **(2 430)** | **0** | **0** | **(2 430)** | **(2 430)** |
| ***SOUTH-WEST ASIA*** | | | | | | | |
| AFGHANISTAN | (866) | 0 | (866) | 0 | 0 | (866) | (866) |
| ISLAMIC REPUBLIC OF IRAN | (246) | 0 | (246) | 0 | 0 | (246) | (246) |
| PAKISTAN | (141) | 0 | (141) | 0 | 0 | (141) | (141) |
| **SOUTH-WEST ASIA** | **(1 253)** | **0** | **(1 253)** | **0** | **0** | **(1 253)** | **(1 253)** |
| ***CENTRAL ASIA*** | | | | | | | |
| TURKMENISTAN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **CENTRAL ASIA** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **ASIA AND THE PACIFIC** | (5 781) | 0 | (5 781) | 0 | 0 | (5 781) | (5 781) |
| ***EUROPE*** | | | | | | | |
| **EUROPE OVERALL** | **(104)** | **0** | **(104)** | **0** | **0** | **(104)** | **(104)** |
| ***EASTERN EUROPE*** | | | | | | | |
| ARMENIA | (68) | 0 | (68) | 0 | 0 | (68) | (68) |
| AZERBAIJAN | (477) | 0 | (477) | 0 | 0 | (477) | (477) |
| GEORGIA | (244) | 0 | (244) | 0 | 0 | (244) | (244) |
| RUSSIAN FEDERATION | (1 023) | 0 | (1 023) | 0 | 0 | (1 023) | (1 023) |
| **EASTERN EUROPE** | **(1 812)** | **0** | **(1 812)** | **0** | **0** | **(1 812)** | **(1 812)** |
| ***CENTRAL EUROPE*** | | | | | | | |
| CYPRUS | (102) | 0 | (102) | 0 | 0 | (102) | (102) |
| CZECH REPUBLIC | (85) | 0 | (85) | 0 | 0 | (85) | (85) |
| SLOVENIA | (244) | 0 | (244) | 0 | 0 | (244) | (244) |
| TURKEY | (427) | 0 | (427) | 0 | 0 | (427) | (427) |
| **CENTRAL EUROPE** | **(858)** | **0** | **(858)** | **0** | **0** | **(858)** | **(858)** |
| ***WESTERN EUROPE*** | | | | | | | |
| BELGIUM | (47) | 0 | (47) | 0 | 0 | (47) | (47) |
| SWITZERLAND | (251) | 0 | (251) | 0 | 0 | (251) | (251) |
| **WESTERN EUROPE** | **(298)** | **0** | **(298)** | **0** | **0** | **(298)** | **(298)** |
| ***SOUTH EASTERN EUROPE*** | | | | | | | |
| SOUTH EASTERN EUROPE OVERALL | (7) | 0 | (7) | 0 | 0 | (7) | (7) |
| BOSNIA AND HERZEGOVINA | (935) | 0 | (935) | 0 | 0 | (935) | (935) |
| CROATIA | (41) | 0 | (41) | 0 | 0 | (41) | (41) |
| MONTENEGRO, THE REPUBLIC OF | (89) | 0 | (89) | 0 | 0 | (89) | (89) |
| SERBIA | (343) | 0 | (343) | 0 | 0 | (343) | (343) |
| THE FYR MACEDONIA | (252) | 0 | (252) | 0 | 0 | (252) | (252) |
| **SOUTH EASTERN EUROPE** | **(1 667)** | **0** | **(1 667)** | **0** | **0** | **(1 667)** | **(1 667)** |
| **EUROPE** | (4 739) | 0 | (4 739) | 0 | 0 | (4 739) | (4 739) |
| ***AMERICAS*** | | | | | | | |
| **AMERICAS OVERALL** | **(27)** | **0** | **(27)** | **0** | **0** | **(27)** | **(27)** |
| ***NORTHERN SOUTH AMERICA*** | | | | | | | |
| VENEZUELA REGIONAL OFFICE | (429) | 0 | (429) | 0 | 0 | (429) | (429) |
| ECUADOR | (143) | 0 | (143) | 0 | 0 | (143) | (143) |
| COLOMBIA | (348) | 0 | (348) | 0 | 0 | (348) | (348) |
| COSTA RICA | (104) | 0 | (104) | 0 | 0 | (104) | (104) |
| **NORTHERN SOUTH AMERICA** | **(1 025)** | **0** | **(1 025)** | **0** | **0** | **(1 025)** | **(1 025)** |
| ***CENTRAL AMERICA AND MEXICO*** | | | | | | | |
| MEXICO REGIONAL OFFICE | (38) | 0 | (38) | 0 | 0 | (38) | (38) |
| **CENTRAL AMERICA AND MEXICO** | **(38)** | **0** | **(38)** | **0** | **0** | **(38)** | **(38)** |
| ***NORTH AMERICA AND CARIBBEAN*** | | | | | | | |
| UNITED STATES OF AMERICA | (231) | 0 | (231) | 0 | 0 | (231) | (231) |
| **NORTH AMERICA AND CARIBBEAN** | **(231)** | **0** | **(231)** | **0** | **0** | **(231)** | **(231)** |
| **AMERICAS** | (1 320) | 0 | (1 320) | 0 | 0 | (1 320) | (1 320) |
| **FIELD OPERATIONS** | **(26 647)** | **0** | **(26 647)** | **0** | **0** | **(26 647)** | **(26 647)** |
| ***GLOBAL PROGRAMMES*** | | | | | | | |
| DEPARTMENT OF OPERATIONS | (651) | 0 | (651) | 0 | 0 | (651) | (651) |
| OTHER GLOBAL PROGRAMMES | 37 358 | 0 | 37 358 | 0 | 0 | 37 358 | 37 358 |
| GLOBAL PROGRAMMES OVERALL | 5 919 | 0 | 5 919 | 0 | 0 | 5 919 | 5 919 |
| **GLOBAL PROGRAMMES** | **42 626** | **0** | **42 626** | **0** | **0** | **42 626** | **42 626** |
| ***HEADQUARTERS*** | | | | | | | |
| EXECUTIVE DIRECTION AND MGT | (1 108) | 0 | (1 108) | 0 | 0 | (1 108) | (1 108) |
| DIV INT PROTECTION SERVICES | (2 011) | 0 | (2 011) | 0 | 0 | (2 011) | (2 011) |
| DIV EXTERNAL RELATIONS | (2 677) | 0 | (2 677) | 0 | 0 | (2 677) | (2 677) |
| DEPARTMENT OF OPERATIONS | (2 687) | 0 | (2 687) | 0 | 0 | (2 687) | (2 687) |
| DIV HUMAN RESOURCES MGT | (228) | 0 | (228) | 0 | 0 | (228) | (228) |
| DIV FINANCE AND ADMIN MGT | (355) | 0 | (355) | 0 | 0 | (355) | (355) |
| **HEADQUARTERS** | **(9 066)** | **0** | **(9 066)** | **0** | **0** | **(9 066)** | **(9 066)** |
| **UNEARMARKED** | **297** | **0** | **297** | **0** | **0** | **297** | **297** |
| **TOTAL JUNIOR PROFESSIONAL OFFICERS** | **7 210** | **0** | **7 211** | **0** | **0** | **7 211** | **7 211** |

## STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
### by Fund/EXCOM Region/Country/Territory
### as at 31st December 2007
### (in thousands of United States Dollars)

**Annex to Statement II**

| | ASSETS | | | LIABILITIES | | | |
|---|---|---|---|---|---|---|---|
| SUPPLEMENTARY PROGRAMMES FUND | Cash and Term Deposits | Other Assets | Total Assets | Unliquidated Obligations | Other Liabilities | Reserves and Fund Balances | Total Liabilities Reserves and Fund Balances |
| ***FIELD OPERATIONS*** | | | | | | | |
| ***AFRICA*** | | | | | | | |
| ***WEST AFRICA*** | | | | | | | |
| WEST AFRICA OVERALL | (2) | 2 | 0 | 0 | 0 | 0 | 0 |
| COTE D'IVOIRE | 1 507 | 140 | 1 647 | 352 | 0 | 1 295 | 1 647 |
| LIBERIA | 470 | 35 | 505 | 49 | 0 | 457 | 505 |
| SENEGAL | 48 | 0 | 48 | 48 | 0 | 0 | 48 |
| **WEST AFRICA** | **2 023** | **177** | **2 200** | **449** | **0** | **1 752** | **2 200** |
| ***EAST AND HORN OF AFRICA*** | | | | | | | |
| DJIBOUTI | (5) | 0 | (5) | (5) | 0 | 0 | (5) |
| ETHIOPIA | 177 | 136 | 313 | 313 | 0 | 0 | 313 |
| KENYA | 1 097 | 0 | 1 097 | 1 095 | 0 | 3 | 1 097 |
| SOMALIA | 6 805 | 2 005 | 8 809 | 882 | 0 | 7 927 | 8 809 |
| SUDAN | 6 638 | 5 367 | 12 005 | 2 888 | 0 | 9 117 | 12 005 |
| UGANDA | 1 821 | 530 | 2 351 | 614 | 0 | 1 737 | 2 351 |
| **EAST AND HORN OF AFRICA** | **16 533** | **8 038** | **24 571** | **5 787** | **0** | **18 784** | **24 571** |
| ***CENTRAL AFRICA AND GREAT LAKES*** | | | | | | | |
| CENTRAL AFRICAN REPUBLIC | 674 | 339 | 1 013 | 711 | 0 | 303 | 1 013 |
| CHAD | 4 241 | 312 | 4 553 | 3 473 | 0 | 1 080 | 4 553 |
| THE REPUBLIC OF THE CONGO | (195) | 195 | 0 | 0 | 0 | 0 | 0 |
| DEMOCRATIC REP OF THE CONGO | 7 856 | 1 122 | 8 978 | 1 678 | 0 | 7 300 | 8 978 |
| RWANDA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| UNITED REPUBLIC OF TANZANIA | (164) | 389 | 225 | 225 | 0 | 0 | 225 |
| **CENTRAL AFRICA AND GREAT LAKES** | **12 412** | **2 357** | **14 769** | **6 086** | **0** | **8 682** | **14 769** |
| ***SOUTHERN AFRICA*** | | | | | | | |
| ZAMBIA | 211 | 0 | 211 | 88 | 124 | 0 | 211 |
| SOUTHERN AFRICA | 211 | 0 | 211 | 88 | 124 | 0 | 211 |
| **AFRICA** | 31 179 | 10 573 | 41 752 | 12 410 | 124 | 29 218 | 41 752 |
| ***MENA*** | | | | | | | |
| **MENA OVERALL** | **218** | **74** | **292** | **0** | **0** | **292** | **292** |
| ***NORTH AFRICA*** | | | | | | | |
| NORTH AFRICA OVERALL | 420 | 239 | 659 | 0 | 0 | 659 | 659 |
| ALGERIA | (8) | 8 | 0 | 0 | 0 | 0 | 0 |
| LIBYAN ARAB JAMAHIRIYA | (5) | 5 | 0 | 0 | 0 | 0 | 0 |
| MAURITANIA | 313 | 1 335 | 1 648 | 239 | 0 | 1 409 | 1 648 |
| MOROCCO | (172) | 172 | 0 | 0 | 0 | 0 | 0 |
| TUNISIA | (6) | 6 | 0 | 0 | 0 | 0 | 0 |
| WESTERN SAHARA | 1 544 | 271 | 1 815 | 38 | 0 | 1 776 | 1 815 |
| **NORTH AFRICA** | **2 085** | **2 037** | **4 122** | **277** | **0** | **3 845** | **4 122** |
| ***MIDDLE EAST*** | | | | | | | |
| MIDDLE EAST OVERALL | 9 096 | 3 | 9 099 | 341 | 0 | 8 758 | 9 099 |
| EGYPT | 273 | 0 | 273 | 273 | 0 | 0 | 273 |
| IRAQ | 4 509 | 3 | 4 512 | 4 512 | 0 | 0 | 4 512 |
| JORDAN | 1 940 | 1 362 | 3 303 | 3 303 | 0 | 0 | 3 303 |
| LEBANON | 2 | 0 | 2 | 2 | 0 | 0 | 2 |
| SYRIAN ARAB REPUBLIC | 8 655 | 678 | 9 333 | 9 333 | 0 | 0 | 9 333 |
| YEMEN | 453 | 0 | 453 | 453 | 0 | 0 | 453 |
| **MIDDLE EAST** | **24 927** | **2 046** | **26 974** | **18 216** | **0** | **8 758** | **26 974** |
| **MENA** | 27 231 | 4 157 | 31 388 | 18 493 | 0 | 12 895 | 31 388 |
| ***ASIA AND THE PACIFIC*** | | | | | | | |
| **ASIA AND PACIFIC OVERALL** | **(5)** | **5** | **0** | **0** | **0** | **0** | **0** |
| ***SOUTH ASIA*** | | | | | | | |
| SRI LANKA | (825) | 825 | 0 | 0 | 0 | 0 | 0 |
| **SOUTH ASIA** | **(825)** | **825** | **0** | **0** | **0** | **0** | **0** |
| ***EAST ASIA AND THE PACIFIC*** | | | | | | | |
| INDONESIA | 13 | (13) | 0 | 0 | 0 | 0 | 0 |
| **EAST ASIA AND THE PACIFIC** | **12** | **(12)** | **0** | **0** | **0** | **0** | **0** |
| ***SOUTH-WEST ASIA*** | | | | | | | |
| ISLAMIC REPUBLIC OF IRAN | 56 | 0 | 56 | 56 | 0 | 0 | 56 |
| PAKISTAN | 804 | 61 | 866 | 231 | 0 | 635 | 866 |
| **SOUTH-WEST ASIA** | **861** | **61** | **922** | **287** | **0** | **635** | **922** |
| **ASIA AND THE PACIFIC** | 43 | 879 | 922 | 287 | 0 | 635 | 922 |
| ***AMERICAS*** | | | | | | | |
| ***NORTHERN SOUTH AMERICA*** | | | | | | | |
| COLOMBIA | 1 500 | 890 | 2 390 | 2 | 0 | 2 389 | 2 390 |
| **NORTHERN SOUTH AMERICA** | **1 500** | **890** | **2 390** | **2** | **0** | **2 389** | **2 390** |

## STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
### by Fund/EXCOM Region/Country/Territory
### as at 31st December 2007
### (in thousands of United States Dollars)

**Annex to Statement II**

| | ASSETS | | | LIABILITIES | | | |
|---|---|---|---|---|---|---|---|
| SUPPLEMENTARY PROGRAMMES FUND | Cash and Term Deposits | Other Assets | Total Assets | Unliquidated Obligations | Other Liabilities | Reserves and Fund Balances | Total Liabilities Reserves and Fund Balances |
| *SOUTHERN SOUTH AMERICA* | | | | | | | |
| ARGENTINA REGIONAL OFFICE | 5 | 0 | 5 | 5 | 0 | 0 | 5 |
| **SOUTHERN SOUTH AMERICA** | **5** | **0** | **5** | **5** | **0** | **0** | **5** |
| **AMERICAS** | 1 506 | 890 | 2 396 | 7 | 0 | 2 389 | 2 396 |
| **FIELD OPERATIONS** | **59 959** | **16 499** | **76 458** | **31 197** | **124** | **45 137** | **76 458** |
| *GLOBAL PROGRAMMES* | | | | | | | |
| DEPARTMENT OF OPERATIONS | 8 445 | 1 | 8 446 | 5 810 | (813) | 3 449 | 8 446 |
| OTHER GLOBAL PROGRAMMES | (1 621) | 1 621 | 0 | 0 | 0 | 0 | 0 |
| GLOBAL PROGRAMMES OVERALL | 734 | 0 | 734 | 0 | 734 | 0 | 734 |
| **GLOBAL PROGRAMMES** | **7 558** | **1 622** | **9 180** | **5 810** | **(79)** | **3 449** | **9 180** |
| *HEADQUARTERS* | | | | | | | |
| DEPARTMENT OF OPERATIONS | (168) | 168 | 0 | 0 | 0 | 0 | 0 |
| **HEADQUARTERS** | **(168)** | **168** | **0** | **0** | **0** | **0** | **0** |
| **TOTAL SUPPLEMENTARY PROGRAMMES FUND** | **67 349** | **18 288** | **85 638** | **37 007** | **45** | **48 586** | **85 638** |

# Appendix

## 2007 Extrabudgetary in-kind donations to the Office of the United Nations High Commissioner for Refugees, 2007

| *Donor* | *United States dollars* |
|---|---|
| Government of Australia | 736 950 |
| Government of Egypt | 34 000 |
| Government of Germany | 3 601 775 |
| Government of Hungary | 174 419 |
| Government of Italy | 174 255 |
| Government of Japan | 661 596 |
| Government of Norway | 2 762 769 |
| Government of Spain | 485 186 |
| Government of Sweden | 2 628 711 |
| Government of the United States of America | 375 279 |
| African Union | 10 000 |
| Fuji Optical Co. Limited | 150 193 |
| Hennes & Mauritz, Austria | 240 306 |
| Lutheran World Relief | 1 427 339 |
| Manpower Inc. (UK) | 164 948 |
| Church of Latter-day Saints | 1 582 837 |
| **Total** | **15 210 563** |

## Statement of the objectives and activities of the Office of the United Nations High Commissioner for Refugees

The basic mandate of the Office of the United Nations High Commissioner for Refugees (UNHCR) is found in the statute of the Office (General Assembly resolution 428 (V)). According to the statute, the United Nations High Commissioner for Refugees, acting under the authority of the General Assembly, shall assume the function of providing international protection, under the auspices of the United Nations, to refugees who fall within the scope of the statute, and of seeking permanent solutions for the problems of refugees.

The General Assembly has also called upon the High Commissioner to provide assistance to returnees, as well as to monitor their safety and well-being on return (Assembly resolution 40/118). In addition, on the basis of specific requests from the Secretary-General or the competent principal organs of the United Nations, and with the consent of the State concerned, UNHCR provides humanitarian assistance and protection to internally displaced persons (Assembly resolution 48/116). As regards the assistance activities of UNHCR, the basic provisions of the statute were expanded by General Assembly resolution 832 (IX).

## Notes to the financial statements

### Note 1
### Office of the United Nations High Commissioner for Refugees and its activities

The Office of the United Nations High Commissioner for Refugees (UNHCR) was established by the General Assembly in its resolution 319 A (IV) of 3 December 1949. Its statute was approved by the Assembly in resolution 428 (V) of 14 December 1950.

The overall objectives of UNHCR are to provide international protection to refugees and to seek durable solutions to refugee problems. UNHCR seeks to safeguard the fundamental principles of asylum and non-refoulement and to ensure that the basic rights of refugees are respected and that they are treated in a dignified and humane manner. UNHCR has also developed, at the request of the General Assembly and the Governments concerned, substantial material assistance programmes to meet refugee needs. Subsequent resolutions of the General Assembly and the Economic and Social Council, as well as the Executive Committee conclusions and decisions, have called on the Office, in the context of its basic mandate, to assist other groups of persons regarded as falling within the concern of the High Commissioner. In complex humanitarian emergencies, UNHCR also contributes to the provision of humanitarian assistance.

The High Commissioner reports annually to the General Assembly through the Economic and Social Council. An Executive Committee of the High Commissioner's Programme was established pursuant to General Assembly resolution 1166 (XII) of 26 November 1957 to advise the High Commissioner in the exercise of his or her functions and to approve the use of voluntary funds made available to the High Commissioner. The annual cycle of meetings of the Executive Committee consists of one annual plenary session and a number of intersessional meetings of the Standing Committee of the Whole. In 2007 the Executive Committee consisted of 72 member countries. Each year the report on the session of the Executive Committee is submitted to the General Assembly as an addendum to the annual report of the High Commissioner.

### Note 2
### Summary of significant accounting policies

#### (a) Financial rules for voluntary funds

The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules for Voluntary Funds Administered by the High Commissioner (A/AC.96/503/Rev.8), approved by the Executive Committee at its fiftieth session, hereafter referred to as the Financial Rules. The financial statements and schedules also conform to the common accounting standards for the United Nations system (A/48/580, annex), as noted by the General Assembly in its resolution 48/216 C and as subsequently revised.

The financial year for the voluntary funds administered by the High Commissioner for Refugees covers the period from 1 January to 31 December.

**(b) Fund accounting**

The accounts of UNHCR are maintained on a "fund accounting" basis. Separate funds for general and special purposes are established in accordance with the Financial Rules.

Each fund is maintained as a distinct financial and accounting entity with separate self-balancing double-entry groups of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

Transfers within the same fund, or allocations between different funds, can be authorized by the High Commissioner, in accordance with the Financial Rules.

**(c) Use of estimates**

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Estimates are used in the context of expenditure recognition, in accordance with accrual accounting principles, in particular, but not exclusively, at the end of the financial period to determine the amounts to be retained in respect of unliquidated obligations.

**(d) Funds**

Funds reported in the accounts are the following:

(i) The Working Capital and Guarantee Fund, which has an established ceiling of $50 million approved by the Executive Committee and is maintained by income from interest on invested funds and savings from prior years' programmes. The Fund is utilized to replenish the Annual Programme Fund and to meet essential payments for projects pending receipt of contributions pledged or anticipated;

(ii) The Annual Programme Fund, which covers the financial requirements that are approved annually by the Executive Committee for programmed activities for individual country or areas and for certain costs incurred by headquarters. It also includes operational reserves from which the High Commissioner may make allocations to other parts of the annual programme budget and to supplementary programmes;

(iii) The United Nations Regular Budget Fund, which covers staff and other management and administration costs as determined under the statute of the Office (see General Assembly resolution 428 (V), annex, para. 20);

(iv) The Supplementary Programme Fund, which accounts for moneys available for activities arising after the approval of the annual programme budget and that cannot be fully funded from the operational reserve. When supplementary programmes become part of the annual programme budget, the respective balances of the supplementary programmes are transferred to the Annual Programme Fund. Seven per cent of all contributions towards the supplementary programme budget are transferred to the Annual Programme Fund to cover administrative costs in support of the supplementary programmes;

(v) The Junior Professional Officers Fund, which covers financial activities allocated exclusively for the recruitment, training and development of young professionals sponsored by various Governments;

(vi) The Staff Benefits Fund, which covers financial activities related to end-of-service accrued benefits liabilities, in respect of after-service health insurance, accrued annual leave and repatriation entitlements;

(vii) The Medical Insurance Plan, which was established by the General Assembly at its forty-first session in accordance with United Nations staff regulation 6.2. The objective of the fund is to assist subscribers and eligible family members in meeting expenses incurred for certain health services, facilities and supplies arising out of sickness, accident or maternity. The Plan is maintained by premiums from field staff and proportional contributions from UNHCR, as well as by interest income. Payments are based on claims processed during the year to cover field staff medical costs. Coverage under the Plan is limited to the locally recruited General Service staff members and National Professional Officers in the field. All other staff members are covered by the United Nations Office at Geneva insurance scheme, the United Nations Staff Mutual Insurance Society, whose operations are reflected in the United Nations financial statements.

**(e) Translation of currency**

The accounts are presented in United States dollars. In the field offices, the accounts may be maintained in the national currency of the country concerned. All transactions are translated into United States dollars using the United Nations operational rates of exchange, as established by the United Nations Controller, in effect at the date of the transaction. At the balance sheet date, all asset and liability balances are revalued using the United Nations official exchange rate as at 31 December.

**(f) Voluntary contributions and pledges**

Voluntary contributions from Member States and other donors are recorded as income upon receipt or on the basis of a written pledge from the donor. Pledges from Governments are fully recognized as income at the time of acceptance of the pledge in accordance with paragraph 34 of the United Nations system accounting standards. Cash received in advance corresponding to pledges for future years is recorded as "contribution received in advance" at the date of the receipt of cash. In the interest of prudent financial management, up to one half of the value of firm pledges made by organizations of established repute is recognized as income at the time the pledge is accepted.

Contributions in kind are classified either as budgetary or extrabudgetary. Budgetary contributions in kind replace commodities that have been budgeted for and that would have been purchased by UNHCR or one of its implementing partners in the normal execution of the programme. Contributions in kind are recorded in the accounts, at fair market value, when the goods or services are received. Extrabudgetary in-kind contributions are those for which UNHCR has not made a budgetary provision. These are offers of additional materials or services that are considered by UNHCR to be complementary to programmed activities and in line

with the mandate of the organization. Extrabudgetary contributions in kind are not recorded in the accounts but are listed in the appendix to the financial statements.

Cash received against pledges is recorded at the United States dollar equivalent, calculated using the United Nations operational rate of exchange prevailing on the date of receipt, as explained in note 2 (e) above.

Pledges due are written off after five years unless the donor has reconfirmed the commitment in writing not more than 18 months before the end of the accounting period.

**(g) Interest income**

Interest income includes all interest from various bank accounts and investment income earned on invested funds. Financial rule 9.3 specifies the conditions for recording of investment income, which provides, inter alia, that income from investments shall be credited to the Annual Programme Fund, unless required to maintain the Working Capital and Guarantee Fund.

**(h) Currency-exchange adjustments**

Currency-exchange adjustments include exchange losses and gains on transactions resulting from differences between prevailing market rates and the United Nations operational rate of exchange, and losses and gains from the revaluation of year-end asset and liability balances based on the United Nations operational rate of exchange. All realized and unrealized gains and losses are accounted for under the Working Capital and Guarantee Fund.

**(i) Miscellaneous income**

Miscellaneous income includes proceeds from the sale of used or surplus non-expendable property.

**(j) Expenditure**

Expenditure reflects the amounts obligated according to article 8 of the Financial Rules. The High Commissioner may incur obligations for the implementation of programmes to the extent that moneys and governmental pledges are available in the appropriate fund or account. Whenever possible and appropriate, the implementation of projects is entrusted to implementing partners, for example, governmental, intergovernmental or non-governmental bodies, private firms or individual experts, in accordance with the terms of an agreement or a formal exchange of letters. Projects are implemented in accordance with the terms of a letter of instruction to the responsible officer or organizational unit of UNHCR.

**(k) Deferred charges**

In accordance with United Nations system accounting standards, the organization has recorded commitments incurred against future financial periods as deferred charges (see note 14, "Other assets").

**(l) Ex gratia payments**

The granting of ex gratia payments is governed by rule 10.5 of the Financial Rules. Ex gratia payments are approved by the Controller up to an amount not exceeding $5,000, when such payments are considered desirable in the interest of the organization. Payments over $5,000 require the personal approval of the High Commissioner. Any statement of ex gratia payments is submitted to the Board of Auditors with the annual accounts.

**(m) Write-offs**

Write-offs due to loss of cash or of the book value of accounts receivable, including the conversion of loans into grants, are governed by financial rule 10.6. Write-offs are recorded as expenditures. The write-off of losses of UNHCR property is governed by financial rule 10.7, which provides that the Controller may authorize such, for amounts up to $10,000, after a full investigation of each case. Amounts over $10,000 require the approval of the High Commissioner. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

**(n) Provision for doubtful accounts receivable**

Provision is made for accounts receivables for which no reasonable expectation of recovery exists. Provisions are expensed as charges to prior years' expenditure.

**(o) Non-expendable property**

The definition of non-expendable property is assets with an original purchase price equal to or greater than $1,500 and a useful life equal to or greater than five years, and all special items. Special items include vehicles, computer equipment, plant and equipment, telecommunications equipment, security equipment and generators, with a minimum acquisition value of $100.

In accordance with the United Nations system accounting standards, non-expendable property purchased with UNHCR voluntary funds is not recorded on the balance sheet, but is charged as expenditure to the appropriate project in the year of acquisition. Supplementary records are maintained to manage non-expendable property valued therein at the United States dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. Depreciation is computed using the straight-line method over the estimated useful life of the asset.

**(p) End-of-service accrued benefits liabilities**

Following the memorandum from the Controller of the United Nations[1] and in preparation for the adoption of the International Public Sector Accounting Standards (IPSAS) by 1 January 2010, UNHCR recognized for the first time as at 31 December 2007 the end-of-service accrued benefit liabilities related to after-service health insurance, accrued annual leave and repatriation entitlements. Those liabilities have been recorded through an adjustment to prior-year expenditure and

[1] Memorandum dated 26 March 2007 from the Assistant Secretary-General and Controller of the United Nations on treatment of end-of-service accrued benefit liabilities such as ASHI, accrued annual leave and repatriation grants for the interim financial period through 31 December 2006.

are shown under the Staff Benefits Fund. Previously, such liabilities were disclosed as a note to the financial statements.

**Note 3**
**United Nations regular budget**

Regular budget income in 2007 amounted to $37,043,249, composed of remittances received of $35,986,000 and a pledge of $1,057,249 that was raised based on the approval of the second performance report. Regular budget expenditure in 2007 amounted to $37,043,249, of which $28,603,037 covered staff costs, including the posts of the High Commissioner and the Deputy High Commissioner, and other management and administration costs amounting to $8,440,212.

**Note 4**
**Transfers between programmes and funds**

(a) In line with note 2 (d) (iv), an amount of $32,615,798 was transferred from the Supplementary Programme Fund to the Annual Programme Fund. That amount corresponds to $22,573,164, which is 7 per cent of all contributions towards the Supplementary Programme Fund, to cover administrative costs incurred in the Annual Programme Fund in support of the Supplementary Programme Fund during 2007. In addition, a net amount of $10,042,634 was transferred from the Supplementary Programme Fund subsequently mainstreamed into the Annual Programme Fund;

(b) A net amount of $20,192,682 was transferred from the Annual Programme Fund to the Supplementary Programme Fund, of which $15,900,000 corresponded to outstanding loans to the Supplementary Programme Fund. An amount of $4,362,230 corresponded to a refund to the Government of Germany of 2005 tsunami contributions. An amount of $69,548 corresponded to secondary income transferred from the Supplementary Programme Fund to the Annual Programme Fund;

(c) An amount of $1.5 million was transferred from the Junior Professional Officers Fund to the Annual Programme Fund in respect of support costs incurred by UNHCR in the management of the Junior Professional Officers Fund.

**Note 5**
**Breakdown of expenditure**

Table 1 shows total UNHCR expenditure in 2007, broken down between funds and category.

Table 1
**Expenditure of the Office of the United Nations High Commissioner for Refugees, 2007**

(Thousands of United States dollars)

| *Fund* | *Programme*[a] | *Programme support*[b] | *Management and administration*[c] | *Total* |
|---|---|---|---|---|
| Annual programme fund | 645 714 | 272 476 | 51 078 | 969 267 |
| United Nations Regular Budget Fund | — | — | 37 043 | 37 043 |
| Supplementary Programme Fund | 309 786 | 16 351 | — | 326 138 |
| **Subtotal** | **955 500** | **288 827** | **88 121** | **1 332 448** |
| Junior Professional Officers Fund[d] | | | | 9 566 |
| Medical Insurance Plan[e] | | | | 2 302 |
| Working Capital and Guarantee Fund | | | | 1 563 |
| Staff Benefits Fund | | | | 6 610 |
| **Total** | | | | **1 352 490** |

[a] Expenditure under "Programme" corresponds to the direct financial inputs used to achieve the objectives of a specific project or programme, including the costs of staff, consultant experts, supplies and equipment, subcontracts, cash assistance and training, and instalments disbursed to implementing partners. Implementing partners are required to report on their disbursements against instalments received from UNHCR in accordance with the terms and conditions of implementing partner agreements. In 2007, UNHCR disbursed and committed a total of $431,768,081 as instalments to implementing partners, of which $329,696,650 had been reported as expended as at 31 December 2007, leaving a balance of $102,071,431 for which implementing partners will submit reports in 2008. Of the 2007 expenditures reported by implementing partners against UNHCR instalments, an amount of $146,028,658 corresponded to salaries and other staff costs.

[b] Expenditure under "Programme Support" corresponds to the costs of organizational units, whose primary functions are the formulation, development, delivery and evaluation of UNHCR programmes, including those that provide backstopping of programmes on a technical, thematic, geographic, logistical or administrative basis.

[c] Expenditure under "Management and Administration" corresponds to the costs of organizational units whose primary function is the maintenance of the identity, direction, welfare and security of UNHCR staff, including the units that carry out the function of executive direction, organizational policy and evaluation, external relations, information and administration.

[d] The following table shows the expenditure, by region, under the Junior Professional Officers Fund during 2007 (in thousands of United States dollars):

| *Region* | |
|---|---|
| Africa | 3 589 |
| Middle East and North Africa | 665 |
| Asia and the Pacific | 1 361 |
| Europe | 1 007 |
| Americas | 508 |
| Global programmes | 269 |
| Headquarters | 2 167 |
| **Total** | **9 566** |

[e] In 2007, the Medical Insurance Plan received a total income of $4,910,249 from staff premiums and proportional contributions from UNHCR and $1,312,857 in interest earned. Under the Plan, UNHCR paid out to its subscribers an amount of $2,302,361 in respect of their claims.

**Note 6**
**Provision for accounts receivable**

Accounts receivable are presented in statement II, net of a provision of $8,977,277 for doubtful accounts receivable, as shown in table 2.

Table 2
**Provision for accounts receivable**

(Thousands of United States dollars)

| | *Provisions as at 31 December 2006* | *Write-offs* | *Recovery* | *New provisions* | *Provisions as at 31 December 2007* |
|---|---|---|---|---|---|
| Implementing partners | 1 667 | | (61) | 425 | 2 031 |
| Value added tax | 4 806 | (376) | (146) | 1 825 | 6 109 |
| Bank balances | 217 | | | 246 | 463 |
| Staff | 255 | | | 119 | 374 |
| **Total** | **6 945** | **(376)** | **(207)** | **2 615** | **8 977** |

**Note 7**
**Write-offs during 2007**

During 2007, UNHCR had to write off liquid assets totalling $488,951 in respect of unrecoverable amounts due from implementing partners, and cash losses that occurred in various field locations. Further amounts at current value of $3,106,205 were written off during 2007 in respect of non-expendable property and inventories that had already been expensed.

**Note 8**
**Ex gratia payments**

In 2007, UNHCR made no ex gratia payments.

**Note 9**
**Cash and term deposits**

The amount shown in statement II for cash and term deposits represents the total of all cash balances (including funds held in non-convertible currencies), net of any negative bank balances. Table 3 shows: (a) the breakdown between current and deposit accounts as at 31 December for the years 2003 to 2007; (b) cash and term deposits as at 31 December 2007; and (c) details of non-convertible currencies held as at 31 December 2007.

Table 3

**(a) Current and deposit accounts as at 31 December 2007**

(Thousands of United States dollars)

| | *2003* | *2004* | *2005* | *2006* | *2007* |
|---|---|---|---|---|---|
| Cash deposit on 31 December | | | | | |
| Cash and current accounts | 65 825 | 69 047 | 41 715 | 20 047 | 47 597 |
| 48-hour account | 1 124 | — | — | — | — |
| Deposit accounts | 124 823 | 78 129 | 91 620 | 205 239 | 253 159 |
| **Total** | **191 772** | **147 176** | **133 335** | **225 286** | **300 756** |
| Average in hand during year | | | | | |
| In current accounts | 106 503 | 84 666 | 78 895 | 136 019 | 137 312 |
| Invested (call and time deposits, securities) | 62 025 | 48 797 | 42 335 | 46 270 | 147 004 |
| **Total** | **168 528** | **133 463** | **121 230** | **182 289** | **284 316** |
| Interest earned | | | | | |
| On current accounts | 1 004 | 968 | 1 565 | 3 194 | 4 235 |
| On invested funds | 1 508 | 849 | 1 121 | 2 038 | 7 492 |
| **Total** | **2 512** | **1 817** | **2 686** | **5 232** | **11 727** |
| Average rate of interest earned (percentage) | | | | | |
| On funds in hand and bank | 1.49 | 1.14 | 1.98 | 2.35 | 3.08 |
| On invested funds | 2.43 | 1.74 | 2.65 | 4.40 | 5.10 |

**(b) Cash and term deposits as at 31 December 2007**

(Thousands of United States dollars)

| *Bank* | *Period (days)* | *Rate (percentage)* | *Maturity date* | *Deposit* | *Accrued interest* |
|---|---|---|---|---|---|
| BNP Paribas, Paris | 7 | 4.50 | 4 January | 20 000 | 10 |
| BNP Paribas, Paris | 7 | 4.75 | 4 January | 30 000 | 16 |
| Citicorp Banking Corp., Jersey | 7 | 5.05 | 4 January | 50 000 | 28 |
| Deutsche Bank AG, Berlin | 14 | 4.65 | 4 January | 20 000 | 28 |
| Deutsche Bank AG, Berlin | 7 | 4.45 | 4 January | 20 000 | 10 |
| ING Belgium Brussels, Geneva | 60 | 4.78 | 4 January | 30 000 | 227 |
| Lloyds TSB Bank PLC, London | 60 | 4.73 | 4 January | 30 000 | 225 |
| **Total** | | | | **200 000** | **544** |

### (c) Non-convertible currencies held as at 31 December 2007

(Deposit Equivalent in thousands of United States dollars)

| *Country* | *Currency* | *2007* | *2006* |
|---|---|---|---|
| Afghanistan | afghani | 29 | 10 |
| Albania | lek | 3 | 3 |
| Angola | new kwanza | 201 | 133 |
| Azerbaijan | manat | 2 | 8 |
| Bosnia and Herzegovina | convertible mark | 33 | 547 |
| Burundi | franc | 1 364 | 455 |
| Colombia | peso | — | 193 |
| Eritrea | nafka | 75 | 68 |
| Ethiopia | birr | — | 26 |
| Iraq | dinar | — | 1 |
| Myanmar | kyat | 12 | 2 |
| Nigeria | naira | 159 | 339 |
| Somalia | shilling | 210 | — |
| Sudan | pound | — | 334 |
| Syrian Arab Republic | pound | 726 | 57 |
| Turkmenistan | manat | 2 | 10 |
| **Total** | | **2 816** | **2 186** |

### Note 10
### Voluntary contributions receivable

The voluntary contributions receivable balance in statement II represents contributions outstanding from donors after year-end currency revaluation, the details of which are reflected in schedule 1 for 2007 and schedule 2 for prior years. The ageing of contributions receivable is shown in table 4. Unrealized gains as at 31 December 2007 amounted to $2,772,577 (in 2006, unrealized losses totalled $2,809,425).

Table 4
**Ageing of contributions receivable**

(Thousands of United States dollars)

| | *2007* | *2005* |
|---|---|---|
| Current year | 54 561 | 48 984 |
| 2006 | 6 036 | 11 080 |
| 2005 | 4 584 | 2 740 |
| 2004 | 1 729 | 7 |
| 2003 | 7 | 941 |
| 2002 | 396 | |
| **Total** | **67 313** | **63 753** |

**Note 11**
**Voluntary contributions pledged for the 2008 annual programme budget**

During the annual pledging conference in December 2007, governmental donors pledged $440,951,088 to UNHCR towards the 2008 annual programme budget. Consistent with prudent accounting principles, those pledges will be recognized as income in 2008 and have not been accounted for in the 2007 financial statements as deferred income.

**Note 12**
**Due from United Nations and other agencies**

The amounts due from United Nations and other agencies in statement II are shown in table 5.

Table 5
**Amounts due from United Nations and other agencies**
(Thousands of United States dollars)

| | |
|---|---|
| United Nations Headquarters | 828 |
| Office for the Coordination of Humanitarian Affairs | 511 |
| United Nations Development Programme | 193 |
| Office of the United Nations High Commissioner for Human Rights | 69 |
| World Food Programme | 57 |
| World Health Organization | 40 |
| Office of the United Nations Security Coordinator | 29 |
| Joint United Nations Programme on HIV/AIDS | 22 |
| International Labour Organization | 14 |
| Others | 6 |
| **Total** | **1 768** |

**Note 13**
**Other receivables**

The amounts under "Other receivables" in statement II represent payroll and staff-related entitlements and other elements pending settlement or recovery, net of relevant provisions, as shown in table 6.

Table 6
**Other receivables**
(Thousands of United States dollars)

| | |
|---|---|
| Education grant advances | 10 125 |
| Salary advances | 9 907 |
| Value added tax refundable | 3 559 |
| Rental advances | 1 304 |
| Field operational advances | 1 732 |
| Travel advances | 1 407 |
| Inter-fund receivable[a] | 1 057 |
| Deposits with suppliers and others | 539 |
| Bank balances | (463) |
| **Total** | **29 167** |

[a] Corresponds to an outstanding contribution receivable under the United Nations regular budget.

**Note 14**
**Other assets**

The balance of $2,045,400 in statement II under "Other assets" includes charges incurred against future years and withholding of taxes on interest income.

**Note 15**
**Non-expendable property**

As at 31 December 2007, the acquisition value of non-expendable property recorded was $330,244,641 and the depreciated value was $96,564,832.

As at 31 December 2006, the acquisition value of non-expendable property recorded was $363,821,749 and the depreciated value was $95,833,733.

**Note 16**
**Accounts payable**

The amount under "Accounts payable" in statement II represent liabilities for end-of-service accrued benefits, liabilities to suppliers and other elements pending settlement, as shown in table 7.

Table 7
**Accounts payable**
(Thousands of United States dollars)

| | |
|---|---|
| After-service health insurance, repatriation and leave entitlements[a] | 367 477 |
| Commercial suppliers | 27 507 |
| Payroll and other staff-related entitlements | 5 627 |
| Other payables | 3 013 |
| United Nations Development Programme | 2 049 |
| United Nations Headquarters | 1 083 |
| Inter-fund payable[b] | 1 057 |
| United Nations Office at Geneva | 55 |
| **Total** | **407 868** |

[a] See note 17 (a), (b) and (c) below.
[b] Corresponds to an outstanding contribution receivable under the United Nations regular budget.

## Note 17
## Liabilities for end-of-service and post-retirement benefits

(a) *After-service health insurance.* After-service coverage is available in the form of continued previous membership in the United Nations Staff Mutual Insurance Society or in an insurance scheme of another organization in the United Nations system or through the Medical Insurance Plan for retired locally recruited staff members who served at designated duty stations away from headquarters and their eligible dependants.

The organization's liability for after-service health insurance has been estimated by a consulting actuary. On the basis of that study, the value of the accrued liability of UNHCR for after-service health insurance as at 31 December 2007 is $308 million, as shown in table 8.

Table 8
**Liability for after-service health insurance as at 31 December 2007**
(Thousands of United States dollars)

| | *Present value of future benefits* | *Accrued liability* |
|---|---|---|
| Gross liability | 552 017 | 397 505 |
| Offset from retiree contributions | 125 490 | 89 536 |
| **Net liability** | **426 527** | **307 969** |

The present value of future benefits is the discounted value of all benefits, less retiree contributions, to be paid in the future to all current retirees and active staff expected to retire. The accrued liabilities represent that portion of the present value of benefits that has accrued from the staff member's date of entry on duty until the valuation date. An active staff member's benefit is fully accrued when that staff member has reached the date of full eligibility for after-service benefits. Thus, for

retirees and active staff members who are eligible to retire with benefits, the present value of future benefits and accrued liability are equal. The liabilities were valued based on a discount rate of 5.5 per cent.

The benefits of the post-retirement plan are funded on a pay-as-you-go basis. No assets have yet been segregated and restricted to provide for post-retirement benefits.

(b) *Accrued annual leave.* Separating staff are entitled to be paid for any unused leave days they may have accrued up to a maximum of 60 days. The organization's total liability for such unpaid accrued leave is estimated at $33 million.

(c) *Repatriation grant, travel and shipment.* In line with the Staff Regulations and Rules of the United Nations, some staff members are entitled to repatriation grants and related relocation costs upon their separation from the organization based on the number of years of service. The organization's actuarially determined accrued liability for repatriation grant and travel was $26.5 million as at 31 December 2007. The liabilities were valued based on a discount rate of 5.5 per cent.

This recognized liability amount is significantly lower than the estimated amount disclosed in note 17 (c) to the 2006 financial statements. The difference is due to the fact that the repatriation grant, travel and shipment amounts disclosed in 2006 were internally calculated and not discounted, and that UNHCR is no longer recognizing a liability for termination indemnities (the amount of $93.3 million was disclosed in 2006) in accordance with IPSAS 25.

(d) *Pension plan.* UNHCR is a participating member organization in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a defined benefit plan. The financial obligation of the organization to the Fund consists of its mandated contribution at the rate established by the Assembly together with any share of any actuarial deficiency payments under article 26 of the Regulations of the Fund. Such deficiency payments are payable only if and when the Assembly has invoked the provision of article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as at the valuation date. At the time of writing, the Assembly had not invoked that provision. The result of the latest actuarial valuation as at 31 December 2005 was an actuarial surplus of 1.29 per cent of pensionable remuneration.

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